

Senate Substitute for HOUSE BILL No. 2492

By Committee on Ways and Means

4-27

1 AN ACT reconciling multiple amendments to certain statutes; amending
2 K.S.A. 75-5391, as amended by section 13 of 2022 Senate Bill No.
3 343, and K.S.A. 2021 Supp. 21-5801, as amended by section 1 of 2022
4 Senate Bill No. 483, 21-6604, as amended by section 3 of 2022 House
5 Bill No. 2361, and 79-32,117 and repealing the existing sections; also
6 repealing K.S.A. 75-5391, as amended by section 10 of 2022 Senate
7 Bill No. 62, and K.S.A. 2021 Supp. 21-5801, as amended by section 1
8 of 2022 Senate Bill No. 408, 21-6604, as amended by section 17 of
9 2022 House Bill No. 2377, 21-6604, as amended by section 2 of 2022
10 House Bill No. 2608, 75-5664a, 79-3221p and 79-32,117q.

11
12 *Be it enacted by the Legislature of the State of Kansas:*

13 Section 1. K.S.A. 2021 Supp. 21-5801, as amended by section 1 of
14 2022 Senate Bill No. 483, is hereby amended to read as follows: 21-5801.

15 (a) Theft is any of the following acts done with intent to permanently
16 deprive the owner of the possession, use or benefit of the owner's property
17 or services:

18 (1) Obtaining or exerting unauthorized control over property or
19 services;

20 (2) obtaining control over property or services, by deception;

21 (3) obtaining control over property or services, by threat;

22 (4) obtaining control over stolen property or services knowing the
23 property or services to have been stolen by another; or

24 (5) knowingly dispensing motor fuel into a storage container or the
25 fuel tank of a motor vehicle at an establishment in which motor fuel is
26 offered for retail sale and leaving the premises of the establishment
27 without making payment for the motor fuel.

28 (b) Theft of:

29 (1) Property or services of the value of \$100,000 or more is a severity
30 level 5, nonperson felony;

31 (2) property or services of the value of at least \$25,000 but less than
32 \$100,000 is a severity level 7, nonperson felony;

33 (3) property or services of the value of at least \$1,500 but less than
34 \$25,000 is a severity level 9, nonperson felony, except as provided in
35 subsection (b)(7);

36 (4) property or services of the value of less than \$1,500 is a class A

1 nonperson misdemeanor, except as provided in subsection (b)(5), (b)(6)-~~or~~,
2 (b)(7) *or* (b)(8);

3 (5) property of the value of less than \$1,500 from three separate
4 mercantile establishments within a period of 72 hours as part of the same
5 act or transaction or in two or more acts or transactions connected together
6 or constituting parts of a common scheme or course of conduct is a
7 severity level 9, nonperson felony;

8 (6) property of the value of at least \$50 but less than \$1,500 is a
9 severity level 9, nonperson felony if committed by a person who has,
10 within five years immediately preceding commission of the crime,
11 excluding any period of imprisonment, been convicted of theft two or
12 more times; ~~and~~

13 (7) property ~~which~~ *that* is a firearm of the value of less than \$25,000
14 is a severity level 9, nonperson felony; *and*

15 (8) *property that is mail of the value of less than \$1,500 from three*
16 *separate locations within a period of 72 hours as part of the same act or*
17 *transaction or in two or more acts or transactions connected together or*
18 *constituting parts of a common scheme or course of conduct is a severity*
19 *level 9, nonperson felony.*

20 (c) As used in this section:

21 (1) "Conviction" or "convicted" includes being convicted of a
22 violation of K.S.A. 21-3701, prior to its repeal, this section or a municipal
23 ordinance which prohibits the acts that this section prohibits;

24 (2) "*mail*" means a letter, postal card, package or bag sent through
25 the United States postal service or other delivery service, or any other
26 article or thing contained therein;

27 (3) "regulated scrap metal" means the same as defined in K.S.A. 2021
28 Supp. 50-6,109, and amendments thereto;

29 ~~(3)~~(4) "remote service unit" means the same as defined in K.S.A. 9-
30 1111, and amendments thereto, and includes, but is not limited to,
31 automated cash dispensing machines and automated teller machines; and

32 ~~(4)~~(5) "value" means the value of the property or, if the property is
33 regulated scrap metal or a remote service unit, the cost to restore the site of
34 the theft of such regulated scrap metal or remote service unit to its
35 condition at the time immediately prior to the theft of such regulated scrap
36 metal or remote service unit, whichever is greater.

37 Sec. 2. K.S.A. 2021 Supp. 21-6604, as amended by section 3 of 2022
38 House Bill No. 2361, is hereby amended to read as follows: 21-6604. (a)
39 Whenever any person has been found guilty of a crime, the court may
40 adjudge any of the following:

41 (1) Commit the defendant to the custody of the secretary of
42 corrections if the current crime of conviction is a felony and the sentence
43 presumes imprisonment, or the sentence imposed is a dispositional

1 departure to imprisonment; or, if confinement is for a misdemeanor, to jail
2 for the term provided by law;

3 (2) impose the fine applicable to the offense and may impose the
4 provisions of subsection (q);

5 (3) release the defendant on probation if the current crime of
6 conviction and criminal history fall within a presumptive nonprison
7 category or through a departure for substantial and compelling reasons
8 subject to such conditions as the court may deem appropriate. In felony
9 cases ~~except for violations of K.S.A. 8-1567 or 8-2,144, and amendments~~
10 ~~thereto~~, the court may include confinement in a county jail not to exceed
11 60 days, which need not be served consecutively, as a condition of an
12 original probation sentence;

13 (4) assign the defendant to a community correctional services
14 program as provided in K.S.A. 75-5291, and amendments thereto, or
15 through a departure for substantial and compelling reasons subject to such
16 conditions as the court may deem appropriate, including orders requiring
17 full or partial restitution;

18 (5) assign the defendant to a conservation camp for a period not to
19 exceed six months as a condition of probation followed by a six-month
20 period of follow-up through adult intensive supervision by a community
21 correctional services program, if the offender successfully completes the
22 conservation camp program;

23 (6) assign the defendant to a house arrest program pursuant to K.S.A.
24 2021 Supp. 21-6609, and amendments thereto;

25 (7) order the defendant to attend and satisfactorily complete an
26 alcohol or drug education or training program as provided by K.S.A. 2021
27 Supp. 21-6602(c), and amendments thereto;

28 (8) order the defendant to repay the amount of any reward paid by
29 any crime stoppers chapter, individual, corporation or public entity that
30 materially aided in the apprehension or conviction of the defendant; repay
31 the amount of any costs and expenses incurred by any law enforcement
32 agency in the apprehension of the defendant, if one of the current crimes
33 of conviction of the defendant includes escape from custody or aggravated
34 escape from custody, as defined in K.S.A. 2021 Supp. 21-5911, and
35 amendments thereto; repay expenses incurred by a fire district, fire
36 department or fire company responding to a fire that has been determined
37 to be arson or aggravated arson as defined in K.S.A. 2021 Supp. 21-5812,
38 and amendments thereto, if the defendant is convicted of such crime; repay
39 the amount of any public funds utilized by a law enforcement agency to
40 purchase controlled substances from the defendant during the investigation
41 that leads to the defendant's conviction; or repay the amount of any
42 medical costs and expenses incurred by any law enforcement agency or
43 county. Such repayment of the amount of any such costs and expenses

1 incurred by a county, law enforcement agency, fire district, fire department
2 or fire company or any public funds utilized by a law enforcement agency
3 shall be deposited and credited to the same fund from which the public
4 funds were credited to prior to use by the county, law enforcement agency,
5 fire district, fire department or fire company;

6 (9) order the defendant to pay the administrative fee authorized by
7 K.S.A. 22-4529, and amendments thereto, unless waived by the court;

8 (10) order the defendant to pay a domestic violence special program
9 fee authorized by K.S.A. 20-369, and amendments thereto;

10 (11) if the defendant is convicted of a misdemeanor or convicted of a
11 felony specified in K.S.A. 2021 Supp. 21-6804(i), and amendments
12 thereto, assign the defendant to work release program, other than a
13 program at a correctional institution under the control of the secretary of
14 corrections as defined in K.S.A. 75-5202, and amendments thereto,
15 provided such work release program requires such defendant to return to
16 confinement at the end of each day in the work release program. On a
17 second or subsequent conviction of K.S.A. 8-1567, and amendments
18 thereto, an offender placed into a work release program shall serve the
19 total number of hours of confinement mandated by that section;

20 (12) order the defendant to pay the full amount of unpaid costs
21 associated with the conditions of release of the appearance bond under
22 K.S.A. 22-2802, and amendments thereto;

23 (13) order the defendant to participate in a specialty court program
24 pursuant to section 1 of *2022 House Bill No. 2361*, and amendments
25 thereto;

26 (14) impose any appropriate combination of paragraphs (1) through
27 (13); or

28 (15) suspend imposition of sentence in misdemeanor cases.

29 (b) (1) In addition to or in lieu of any of the above, the court shall
30 order the defendant to pay restitution, which shall include, but not be
31 limited to, damage or loss caused by the defendant's crime. Restitution
32 shall be due immediately unless: (A) The court orders that the defendant
33 be given a specified time to pay or be allowed to pay in specified
34 installments; or (B) the court finds compelling circumstances that would
35 render restitution unworkable, either in whole or in part. In regard to a
36 violation of K.S.A. 2021 Supp. 21-6107, and amendments thereto, such
37 damage or loss shall include, but not be limited to, attorney fees and costs
38 incurred to repair the credit history or rating of the person whose personal
39 identification documents were obtained and used in violation of such
40 section, and to satisfy a debt, lien or other obligation incurred by the
41 person whose personal identification documents were obtained and used in
42 violation of such section. In regard to a violation of K.S.A. 2021 Supp. 21-
43 5801, 21-5807, 21-5813 or 21-5818, and amendments thereto, such

1 damage or loss shall include the cost of repair or replacement of the
2 property that was damaged, the reasonable cost of any loss of production,
3 crops and livestock, reasonable labor costs of any kind, reasonable
4 material costs of any kind and any reasonable costs that are attributed to
5 equipment that is used to abate or repair the damage to the property. If the
6 court finds restitution unworkable, either in whole or in part, the court
7 shall state on the record in detail the reasons therefor.

8 (2) If the court orders restitution, the restitution shall be a judgment
9 against the defendant that may be collected by the court by garnishment *as*
10 *provided in article 7 of chapter 60 of the Kansas Statutes Annotated, and*
11 *amendments thereto*, or other execution ~~as on judgments in civil cases~~. If,
12 after 60 days from the date restitution is ordered by the court, a defendant
13 is found to be in noncompliance with the restitution order, ~~and the victim~~
14 ~~to whom restitution is ordered paid has not initiated proceedings in~~
15 ~~accordance with K.S.A. 60-4301 et seq., and amendments thereto~~, the
16 court shall assign an agent procured by the judicial administrator pursuant
17 to K.S.A. 20-169, and amendments thereto, to collect the restitution on
18 behalf of the victim. The chief judge of each judicial district may assign
19 such cases to an appropriate division of the court for the conduct of ~~civil~~
20 collection proceedings.

21 (3) If a restitution order entered prior to ~~the effective date of this act~~
22 *June 11, 2020*, does not give the defendant a specified time to pay or set
23 payment in specified installments, the defendant may file a motion with
24 the court prior to December 31, 2020, proposing payment of restitution in
25 specified installments. The court may recall the restitution order from the
26 agent assigned pursuant to K.S.A. 20-169, and amendments thereto, until
27 the court rules on such motion. If the court does not order payment in
28 specified installments or if the defendant does not file a motion prior to
29 December 31, 2020, the restitution shall be due immediately.

30 (c) In addition to or in lieu of any of the above, the court shall order
31 the defendant to submit to and complete an alcohol and drug evaluation,
32 and pay a fee therefor, when required by K.S.A. 2021 Supp. 21-6602(d),
33 and amendments thereto.

34 (d) In addition to any of the above, the court shall order the defendant
35 to reimburse the county general fund for all or a part of the expenditures
36 by the county to provide counsel and other defense services to the
37 defendant. Any such reimbursement to the county shall be paid only after
38 any order for restitution has been paid in full. In determining the amount
39 and method of payment of such sum, the court shall take account of the
40 financial resources of the defendant and the nature of the burden that
41 payment of such sum will impose. A defendant who has been required to
42 pay such sum and who is not willfully in default in the payment thereof
43 may at any time petition the court that sentenced the defendant to waive

1 payment of such sum or any unpaid portion thereof. If it appears to the
2 satisfaction of the court that payment of the amount due will impose
3 manifest hardship on the defendant or the defendant's immediate family,
4 the court may waive payment of all or part of the amount due or modify
5 the method of payment.

6 (e) In releasing a defendant on probation, the court shall direct that
7 the defendant be under the supervision of a court services officer. If the
8 court commits the defendant to the custody of the secretary of corrections
9 or to jail, the court may specify in its order the amount of restitution to be
10 paid and the person to whom it shall be paid if restitution is later ordered
11 as a condition of parole, conditional release or postrelease supervision.

12 (f) (1) When a new felony is committed while the offender is
13 incarcerated and serving a sentence for a felony, or while the offender is on
14 probation, assignment to a community correctional services program,
15 parole, conditional release or postrelease supervision for a felony, a new
16 sentence shall be imposed consecutively pursuant to the provisions of
17 K.S.A. 2021 Supp. 21-6606, and amendments thereto, and the court may
18 sentence the offender to imprisonment for the new conviction, even when
19 the new crime of conviction otherwise presumes a nonprison sentence. In
20 this event, imposition of a prison sentence for the new crime does not
21 constitute a departure.

22 (2) When a new felony is committed during a period of time when the
23 ~~defendant~~ *offender* would have been on probation, assignment to a
24 community correctional services program, parole, conditional release or
25 postrelease supervision for a felony had the ~~defendant~~ *offender* not been
26 granted release by the court pursuant to K.S.A. 2021 Supp. 21-6608(d),
27 and amendments thereto, or the prisoner review board pursuant to K.S.A.
28 22-3717, and amendments thereto, the court may sentence the offender to
29 imprisonment for the new conviction, even when the new crime of
30 conviction otherwise presumes a nonprison sentence. In this event,
31 imposition of a prison sentence for the new crime does not constitute a
32 departure.

33 (3) When a new felony is committed while the offender is
34 incarcerated in a juvenile correctional facility pursuant to K.S.A. 38-1671,
35 prior to its repeal, or K.S.A. 38-2373, and amendments thereto, for an
36 offense, which if committed by an adult would constitute the commission
37 of a felony, upon conviction, the court shall sentence the offender to
38 imprisonment for the new conviction, even when the new crime of
39 conviction otherwise presumes a nonprison sentence. In this event,
40 imposition of a prison sentence for the new crime does not constitute a
41 departure. The conviction shall operate as a full and complete discharge
42 from any obligations, except for an order of restitution, imposed on the
43 offender arising from the offense for which the offender was committed to

1 a juvenile correctional facility.

2 (4) When a new felony is committed while the offender is on release
3 for a felony pursuant to the provisions of article 28 of chapter 22 of the
4 Kansas Statutes Annotated, and amendments thereto, or similar provisions
5 of the laws of another jurisdiction, a new sentence may be imposed
6 consecutively pursuant to the provisions of K.S.A. 2021 Supp. 21-6606,
7 and amendments thereto, and the court may sentence the offender to
8 imprisonment for the new conviction, even when the new crime of
9 conviction otherwise presumes a nonprison sentence. In this event,
10 imposition of a prison sentence for the new crime does not constitute a
11 departure.

12 (g) Prior to imposing a dispositional departure for a defendant whose
13 offense is classified in the presumptive nonprison grid block of either
14 sentencing guideline grid, prior to sentencing a defendant to incarceration
15 whose offense is classified in grid blocks 5-H, 5-I or 6-G of the sentencing
16 guidelines grid for nondrug crimes, in grid blocks 3-E, 3-F, 3-G, 3-H or 3-I
17 of the sentencing guidelines grid for drug crimes committed prior to July
18 1, 2012, or in grid blocks 4-E, 4-F, 4-G, 4-H or 4-I of the sentencing
19 guidelines grid for drug crimes committed on or after July 1, 2012, prior to
20 sentencing a defendant to incarceration whose offense is classified in grid
21 blocks 4-E or 4-F of the sentencing guidelines grid for drug crimes
22 committed prior to July 1, 2012, or in grid blocks 5-C, 5-D, 5-E or 5-F of
23 the sentencing guidelines grid for drug crimes committed on or after July
24 1, 2012, and whose offense does not meet the requirements of K.S.A. 2021
25 Supp. 21-6824, and amendments thereto, prior to revocation of a
26 nonprison sanction of a defendant whose offense is classified in grid
27 blocks 4-E or 4-F of the sentencing guidelines grid for drug crimes
28 committed prior to July 1, 2012, or in grid blocks 5-C, 5-D, 5-E or 5-F of
29 the sentencing guidelines grid for drug crimes committed on or after July
30 1, 2012, and whose offense does not meet the requirements of K.S.A. 2021
31 Supp. 21-6824, and amendments thereto, or prior to revocation of a
32 nonprison sanction of a defendant whose offense is classified in the
33 presumptive nonprison grid block of either sentencing guideline grid or
34 grid blocks 5-H, 5-I or 6-G of the sentencing guidelines grid for nondrug
35 crimes, in grid blocks 3-E, 3-F, 3-G, 3-H or 3-I of the sentencing
36 guidelines grid for drug crimes committed prior to July 1, 2012, or in grid
37 blocks 4-E, 4-F, 4-G, 4-H or 4-I of the sentencing guidelines grid for drug
38 crimes committed on or after July 1, 2012, the court shall consider
39 placement of the defendant in the Labette correctional conservation camp,
40 conservation camps established by the secretary of corrections pursuant to
41 K.S.A. 75-52,127, and amendments thereto, or a community intermediate
42 sanction center. Pursuant to this subsection the defendant shall not be
43 sentenced to imprisonment if space is available in a conservation camp or

1 community intermediate sanction center and the defendant meets all of the
2 conservation camp's or community intermediate sanction center's
3 placement criteria unless the court states on the record the reasons for not
4 placing the defendant in a conservation camp or community intermediate
5 sanction center.

6 (h) In committing a defendant to the custody of the secretary of
7 corrections, the court shall fix a term of confinement within the limits
8 provided by law. In those cases where the law does not fix a term of
9 confinement for the crime for which the defendant was convicted, the
10 court shall fix the term of such confinement.

11 (i) In addition to any of the above, the court shall order the defendant
12 to reimburse the state general fund for all or part of the expenditures by the
13 state board of indigents' defense services to provide counsel and other
14 defense services to the defendant. In determining the amount and method
15 of payment of such sum, the court shall take account of the financial
16 resources of the defendant and the nature of the burden that payment of
17 such sum will impose. A defendant who has been required to pay such sum
18 and who is not willfully in default in the payment thereof may at any time
19 petition the court that sentenced the defendant to waive payment of such
20 sum or any unpaid portion thereof. If it appears to the satisfaction of the
21 court that payment of the amount due will impose manifest hardship on the
22 defendant or the defendant's immediate family, the court may waive
23 payment of all or part of the amount due or modify the method of
24 payment. The amount of attorney fees to be included in the court order for
25 reimbursement shall be the amount claimed by appointed counsel on the
26 payment voucher for indigents' defense services or the amount prescribed
27 by the board of indigents' defense services reimbursement tables as
28 provided in K.S.A. 22-4522, and amendments thereto, whichever is less.

29 (j) This section shall not deprive the court of any authority conferred
30 by any other Kansas statute to decree a forfeiture of property, suspend or
31 cancel a license, remove a person from office or impose any other civil
32 penalty as a result of conviction of crime.

33 (k) An application for or acceptance of probation or assignment to a
34 community correctional services program shall not constitute an
35 acquiescence in the judgment for purpose of appeal, and any convicted
36 person may appeal from such conviction, as provided by law, without
37 regard to whether such person has applied for probation, suspended
38 sentence or assignment to a community correctional services program.

39 (l) (1) The secretary of corrections is authorized to make direct
40 placement to the Labette correctional conservation camp or a conservation
41 camp established by the secretary pursuant to K.S.A. 75-52,127, and
42 amendments thereto, of an inmate sentenced to the secretary's custody if
43 the inmate:

1 (A) Has been sentenced to the secretary for a probation revocation, as
2 a departure from the presumptive nonimprisonment grid block of either
3 sentencing grid, for an offense that is classified in grid blocks 5-H, 5-I or
4 6-G of the sentencing guidelines grid for nondrug crimes, in grid blocks 3-
5 E, 3-F, 3-G, 3-H or 3-I of the sentencing guidelines grid for drug crimes
6 committed prior to July 1, 2012, in grid blocks 4-E, 4-F, 4-G, 4-H or 4-I of
7 the sentencing guidelines grid for drug crimes committed on or after July
8 1, 2012, or for an offense that is classified in grid blocks 4-E or 4-F of the
9 sentencing guidelines grid for drug crimes committed prior to July 1, 2012,
10 or in grid blocks 5-C, 5-D, 5-E or 5-F of the sentencing guidelines grid for
11 drug crimes committed on or after July 1, 2012, and such offense does not
12 meet the requirements of K.S.A. 2021 Supp. 21-6824, and amendments
13 thereto; and

14 (B) otherwise meets admission criteria of the camp.

15 (2) If the inmate successfully completes a conservation camp
16 program, the secretary of corrections shall report such completion to the
17 sentencing court and the county or district attorney. The inmate shall then
18 be assigned by the court to six months of follow-up supervision conducted
19 by the appropriate community corrections services program. The court
20 may also order that supervision continue thereafter for the length of time
21 authorized by K.S.A. 2021 Supp. 21-6608, and amendments thereto.

22 (m) When it is provided by law that a person shall be sentenced
23 pursuant to K.S.A. 1993 Supp. 21-4628, prior to its repeal, the provisions
24 of this section shall not apply.

25 (n) (1) Except as provided by K.S.A. 2021 Supp. 21-6630 and 21-
26 6805(f), and amendments thereto, in addition to any of the above, for
27 felony violations of K.S.A. 2021 Supp. 21-5706, and amendments thereto,
28 the court shall require the defendant who meets the requirements
29 established in K.S.A. 2021 Supp. 21-6824, and amendments thereto, to
30 participate in a certified drug abuse treatment program, as provided in
31 K.S.A. 75-52,144, and amendments thereto, including, but not limited to,
32 an approved after-care plan. The amount of time spent participating in
33 such program shall not be credited as service on the underlying prison
34 sentence.

35 (2) If the defendant fails to participate in or has a pattern of
36 intentional conduct that demonstrates the defendant's refusal to comply
37 with or participate in the treatment program, as established by judicial
38 finding, the defendant shall be subject to sanction or revocation pursuant
39 to the provisions of K.S.A. 22-3716, and amendments thereto. If the
40 defendant's probation is revoked, the defendant shall serve the underlying
41 prison sentence as established in K.S.A. 2021 Supp. 21-6805, and
42 amendments thereto.

43 (A) Except as provided in subsection (n)(2)(B), for those offenders

1 who are convicted on or after July 1, 2003, but prior to July 1, 2013, upon
2 completion of the underlying prison sentence, the offender shall not be
3 subject to a period of postrelease supervision.

4 (B) Offenders whose crime of conviction was committed on or after
5 July 1, 2013, and whose probation is revoked pursuant to K.S.A. 22-
6 3716(c), and amendments thereto, or whose underlying prison term expires
7 while serving a sanction pursuant to K.S.A. 22-3716(c)(1), and
8 amendments thereto, shall serve a period of postrelease supervision upon
9 the completion of the underlying prison term.

10 (o) (1) Except as provided in paragraph (3), in addition to any other
11 penalty or disposition imposed by law, upon a conviction for unlawful
12 possession of a controlled substance or controlled substance analog in
13 violation of K.S.A. 2021 Supp. 21-5706, and amendments thereto, in
14 which the trier of fact makes a finding that the unlawful possession
15 occurred while transporting the controlled substance or controlled
16 substance analog in any vehicle upon a highway or street, the offender's
17 driver's license or privilege to operate a motor vehicle on the streets and
18 highways of this state shall be suspended for one year.

19 (2) Upon suspension of a license pursuant to this subsection, the court
20 shall require the person to surrender the license to the court, which shall
21 transmit the license to the division of motor vehicles of the department of
22 revenue, to be retained until the period of suspension expires. At that time,
23 the licensee may apply to the division for return of the license. If the
24 license has expired, the person may apply for a new license, which shall be
25 issued promptly upon payment of the proper fee and satisfaction of other
26 conditions established by law for obtaining a license unless another
27 suspension or revocation of the person's privilege to operate a motor
28 vehicle is in effect.

29 (3) (A) In lieu of suspending the driver's license or privilege to
30 operate a motor vehicle on the highways of this state of any person as
31 provided in paragraph (1), the judge of the court in which such person was
32 convicted may enter an order that places conditions on such person's
33 privilege of operating a motor vehicle on the highways of this state, a
34 certified copy of which such person shall be required to carry any time
35 such person is operating a motor vehicle on the highways of this state. Any
36 such order shall prescribe the duration of the conditions imposed, which in
37 no event shall be for a period of more than one year.

38 (B) Upon entering an order restricting a person's license hereunder,
39 the judge shall require such person to surrender such person's driver's
40 license to the judge who shall cause it to be transmitted to the division of
41 vehicles, together with a copy of the order. Upon receipt thereof, the
42 division of vehicles shall issue without charge a driver's license, which
43 shall indicate on its face that conditions have been imposed on such

1 person's privilege of operating a motor vehicle and that a certified copy of
2 the order imposing such conditions is required to be carried by the person
3 for whom the license was issued any time such person is operating a motor
4 vehicle on the highways of this state. If the person convicted is a
5 nonresident, the judge shall cause a copy of the order to be transmitted to
6 the division and the division shall forward a copy of it to the motor vehicle
7 administrator of such person's state of residence. Such judge shall furnish
8 to any person whose driver's license has had conditions imposed on it
9 under this paragraph a copy of the order, which shall be recognized as a
10 valid Kansas driver's license until such time as the division shall issue the
11 restricted license provided for in this paragraph.

12 (C) Upon expiration of the period of time for which conditions are
13 imposed pursuant to this subsection, the licensee may apply to the division
14 for the return of the license previously surrendered by such licensee. In the
15 event such license has expired, such person may apply to the division for a
16 new license, which shall be issued immediately by the division upon
17 payment of the proper fee and satisfaction of the other conditions
18 established by law, unless such person's privilege to operate a motor
19 vehicle on the highways of this state has been suspended or revoked prior
20 thereto. If any person shall violate any of the conditions imposed under
21 this paragraph, such person's driver's license or privilege to operate a
22 motor vehicle on the highways of this state shall be revoked for a period of
23 not less than 60 days nor more than one year by the judge of the court in
24 which such person is convicted of violating such conditions.

25 (4) As used in this subsection, "highway" and "street" mean the same
26 as in K.S.A. 8-1424 and 8-1473, and amendments thereto.

27 (p) In addition to any of the above, for any criminal offense that
28 includes the domestic violence designation pursuant to K.S.A. 2021 Supp.
29 22-4616, and amendments thereto, the court shall require the defendant to:
30 (1) Undergo a domestic violence offender assessment conducted by a
31 certified batterer intervention program; and (2) follow all
32 recommendations made by such program, unless otherwise ordered by the
33 court or the department of corrections. The court may order a domestic
34 violence offender assessment and any other evaluation prior to sentencing
35 if the assessment or evaluation would assist the court in determining an
36 appropriate sentence. The entity completing the assessment or evaluation
37 shall provide the assessment or evaluation and recommendations to the
38 court and the court shall provide the domestic violence offender
39 assessment to any entity responsible for supervising such defendant. A
40 defendant ordered to undergo a domestic violence offender assessment
41 shall be required to pay for the assessment and, unless otherwise ordered
42 by the court or the department of corrections, for completion of all
43 recommendations.

1 (q) In imposing a fine, the court may authorize the payment thereof in
2 installments. In lieu of payment of any fine imposed, the court may order
3 that the person perform community service specified by the court. The
4 person shall receive a credit on the fine imposed in an amount equal to \$5
5 for each full hour spent by the person in the specified community service.
6 The community service ordered by the court shall be required to be
7 performed by the later of one year after the fine is imposed or one year
8 after release from imprisonment or jail, or by an earlier date specified by
9 the court. If by the required date the person performs an insufficient
10 amount of community service to reduce to zero the portion of the fine
11 required to be paid by the person, the remaining balance shall become due
12 on that date. If conditional reduction of any fine is rescinded by the court
13 for any reason, then pursuant to the court's order the person may be
14 ordered to perform community service by one year after the date of such
15 rescission or by an earlier date specified by the court. If by the required
16 date the person performs an insufficient amount of community service to
17 reduce to zero the portion of the fine required to be paid by the person, the
18 remaining balance of the fine shall become due on that date. All credits for
19 community service shall be subject to review and approval by the court.

20 (r) In addition to any other penalty or disposition imposed by law, for
21 any defendant sentenced to imprisonment pursuant to K.S.A. 21-4643,
22 prior to its repeal, or K.S.A. 2021 Supp. 21-6627, and amendments
23 thereto, for crimes committed on or after July 1, 2006, the court shall order
24 that the defendant be electronically monitored upon release from
25 imprisonment for the duration of the defendant's natural life and that the
26 defendant shall reimburse the state for all or part of the cost of such
27 monitoring as determined by the prisoner review board.

28 (s) Whenever the court has released the defendant on probation
29 pursuant to subsection (a)(3), the defendant's supervising court services
30 officer, with the concurrence of the chief court services officer, may
31 impose the violation sanctions as provided in K.S.A. 22-3716(c)(1)(B),
32 and amendments thereto, without further order of the court, unless the
33 defendant, after being apprised of the right to a revocation hearing before
34 the court pursuant to K.S.A. 22-3716(b), and amendments thereto, refuses
35 to waive such right.

36 (t) Whenever the court has assigned the defendant to a community
37 correctional services program pursuant to subsection (a)(4), the defendant's
38 community corrections officer, with the concurrence of the community
39 corrections director, may impose the violation sanctions as provided in
40 K.S.A. 22-3716(c)(1)(B), and amendments thereto, without further order
41 of the court unless the defendant, after being apprised of the right to a
42 revocation hearing before the court pursuant to K.S.A. 22-3716(b), and
43 amendments thereto, refuses to waive such right.

1 (u) In addition to any of the above, the court shall authorize an
2 additional 18 days of confinement in a county jail to be reserved for
3 sanctions as set forth in K.S.A. 22-3716(b)(3)(B), (b)(4) or (c)(1)(B), and
4 amendments thereto.

5 (v) The amendments made to this section by section 1 of chapter 9 of
6 the 2020 Session Laws of Kansas are procedural in nature and shall be
7 construed and applied retroactively.

8 Sec. 3. K.S.A. 75-5391, as amended by section 13 of 2022 Senate
9 Bill No. 343, is hereby amended to read as follows: 75-5391. (a) There is
10 hereby established within the Kansas department for children and families
11 the Kansas commission for the deaf and hard of hearing. The commission
12 shall:

13 (1) Advocate services affecting the deaf and hard of hearing in the
14 areas of public services, healthcare, educational, vocational and
15 employment opportunity;

16 (2) act as a bureau of information for the deaf and hard of hearing to
17 state agencies and public institutions providing general health and mental
18 healthcare, employment, vocational, and educational services, and to local
19 agencies and programs;

20 (3) collect facts and statistics and other special studies of conditions
21 affecting the health and welfare of the deaf and hard of hearing in this
22 state;

23 (4) provide for a mutual exchange of ideas and information on the
24 national, state and local levels;

25 (5) provide public education ~~of prenatal and postnatal warning signs~~
26 ~~of conditions that may lead to deafness or hearing loss in the fetus or~~
27 ~~newborn child.~~

28 (A) *Regarding best practices in language acquisition development in*
29 *deaf and hard of hearing children and aural rehabilitation options; and*

30 (B) *to promote the eradication of ignorance and discrimination*
31 *toward deaf and hard of hearing people in schools and employment;*

32 (6) encourage and assist local governments in the development of
33 programs for the deaf and hard of hearing;

34 (7) cooperate with public and private agencies and units of local, state
35 and federal governments in promoting coordination in programs for the
36 deaf and hard of hearing;

37 (8) provide for the social, emotional, educational and vocational
38 needs of the deaf and hard of hearing and their families;

39 (9) serve as an advisory board to the governor *and legislature* on the
40 needs of the deaf and hard of hearing by preparing an annual report that
41 reviews the status of all state services to the deaf and hard of hearing
42 within Kansas, and to recommend priorities ~~to the governor~~ for the
43 development and coordination of services to the deaf and hard of hearing;

1 and

2 (10) make recommendations for needed improvements, and serve as
3 an advisory board in regard to new legislation affecting the deaf and hard
4 of hearing.

5 (b) *The commission may:*

6 (1) *Develop and oversee programs concerning interpreters,*
7 *interpreter service agencies, and communication access services;*

8 (2) *become a member of or affiliate with any professional*
9 *organization related to the powers, duties and functions of the*
10 *commission; and*

11 (3) *undertake any and all other acts as may be necessary for the*
12 *performance of the commission's powers, duties and functions in the*
13 *administration of K.S.A. 75-4355a through 75-4355d, and amendments*
14 *thereto, and sections 1 through 5 of 2022 Senate Bill No. 62, and*
15 *amendments thereto.*

16 (c) Except as otherwise provided by this act, all budgeting,
17 purchasing and related management functions of the Kansas commission
18 for the deaf and hard of hearing shall be administered ~~under the direction~~
19 ~~and supervision of~~ by the secretary for children and families. Within the
20 limitations of available appropriations, the secretary for children and
21 families shall provide additional clerical and other assistance as may be
22 required for the commission. *The executive director shall report directly to*
23 *the deputy secretary or secretary for administrative purposes only.*

24 Sec. 4. K.S.A. 2021 Supp. 79-32,117 is hereby amended to read as
25 follows: 79-32,117. (a) The Kansas adjusted gross income of an individual
26 means such individual's federal adjusted gross income for the taxable year,
27 with the modifications specified in this section.

28 (b) There shall be added to federal adjusted gross income:

29 (i) Interest income less any related expenses directly incurred in the
30 purchase of state or political subdivision obligations, to the extent that the
31 same is not included in federal adjusted gross income, on obligations of
32 any state or political subdivision thereof, but to the extent that interest
33 income on obligations of this state or a political subdivision thereof issued
34 prior to January 1, 1988, is specifically exempt from income tax under the
35 laws of this state authorizing the issuance of such obligations, it shall be
36 excluded from computation of Kansas adjusted gross income whether or
37 not included in federal adjusted gross income. Interest income on
38 obligations of this state or a political subdivision thereof issued after
39 December 31, 1987, shall be excluded from computation of Kansas
40 adjusted gross income whether or not included in federal adjusted gross
41 income.

42 (ii) Taxes on or measured by income or fees or payments in lieu of
43 income taxes imposed by this state or any other taxing jurisdiction to the

1 extent deductible in determining federal adjusted gross income and not
2 credited against federal income tax. This paragraph shall not apply to taxes
3 imposed under the provisions of K.S.A. 79-1107 or 79-1108, and
4 amendments thereto, for privilege tax year 1995, and all such years
5 thereafter.

6 (iii) The federal net operating loss deduction, except that the federal
7 net operating loss deduction shall not be added to an individual's federal
8 adjusted gross income for tax years beginning after December 31, 2016.

9 (iv) Federal income tax refunds received by the taxpayer if the
10 deduction of the taxes being refunded resulted in a tax benefit for Kansas
11 income tax purposes during a prior taxable year. Such refunds shall be
12 included in income in the year actually received regardless of the method
13 of accounting used by the taxpayer. For purposes hereof, a tax benefit shall
14 be deemed to have resulted if the amount of the tax had been deducted in
15 determining income subject to a Kansas income tax for a prior year
16 regardless of the rate of taxation applied in such prior year to the Kansas
17 taxable income, but only that portion of the refund shall be included as
18 bears the same proportion to the total refund received as the federal taxes
19 deducted in the year to which such refund is attributable bears to the total
20 federal income taxes paid for such year. For purposes of the foregoing
21 sentence, federal taxes shall be considered to have been deducted only to
22 the extent such deduction does not reduce Kansas taxable income below
23 zero.

24 (v) The amount of any depreciation deduction or business expense
25 deduction claimed on the taxpayer's federal income tax return for any
26 capital expenditure in making any building or facility accessible to the
27 handicapped, for which expenditure the taxpayer claimed the credit
28 allowed by K.S.A. 79-32,177, and amendments thereto.

29 (vi) Any amount of designated employee contributions picked up by
30 an employer pursuant to K.S.A. 12-5005, 20-2603, 74-4919 and 74-4965,
31 and amendments thereto.

32 (vii) The amount of any charitable contribution made to the extent the
33 same is claimed as the basis for the credit allowed pursuant to K.S.A. 79-
34 32,196, and amendments thereto.

35 (viii) The amount of any costs incurred for improvements to a swine
36 facility, claimed for deduction in determining federal adjusted gross
37 income, to the extent the same is claimed as the basis for any credit
38 allowed pursuant to K.S.A. 79-32,204, and amendments thereto.

39 (ix) The amount of any ad valorem taxes and assessments paid and
40 the amount of any costs incurred for habitat management or construction
41 and maintenance of improvements on real property, claimed for deduction
42 in determining federal adjusted gross income, to the extent the same is
43 claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,203,

1 and amendments thereto.

2 (x) Amounts received as nonqualified withdrawals, as defined by
3 K.S.A. 75-643, and amendments thereto, if, at the time of contribution to a
4 family postsecondary education savings account, such amounts were
5 subtracted from the federal adjusted gross income pursuant to K.S.A. 79-
6 32,117(c)(xv), and amendments thereto, or if such amounts are not already
7 included in the federal adjusted gross income.

8 (xi) The amount of any contribution made to the same extent the
9 same is claimed as the basis for the credit allowed pursuant to K.S.A. 74-
10 50,154, and amendments thereto.

11 (xii) For taxable years commencing after December 31, 2004,
12 amounts received as withdrawals not in accordance with the provisions of
13 K.S.A. 74-50,204, and amendments thereto, if, at the time of contribution
14 to an individual development account, such amounts were subtracted from
15 the federal adjusted gross income pursuant to subsection (c)(xiii), or if
16 such amounts are not already included in the federal adjusted gross
17 income.

18 (xiii) The amount of any expenditures claimed for deduction in
19 determining federal adjusted gross income, to the extent the same is
20 claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,217
21 through 79-32,220 or 79-32,222, and amendments thereto.

22 (xiv) The amount of any amortization deduction claimed in
23 determining federal adjusted gross income to the extent the same is
24 claimed for deduction pursuant to K.S.A. 79-32,221, and amendments
25 thereto.

26 (xv) The amount of any expenditures claimed for deduction in
27 determining federal adjusted gross income, to the extent the same is
28 claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,223
29 through 79-32,226, 79-32,228 through 79-32,231, 79-32,233 through 79-
30 32,236, 79-32,238 through 79-32,241, 79-32,245 through 79-32,248 or 79-
31 32,251 through 79-32,254, and amendments thereto.

32 (xvi) The amount of any amortization deduction claimed in
33 determining federal adjusted gross income to the extent the same is
34 claimed for deduction pursuant to K.S.A. 79-32,227, 79-32,232, 79-
35 32,237, 79-32,249, 79-32,250 or 79-32,255, and amendments thereto.

36 (xvii) The amount of any amortization deduction claimed in
37 determining federal adjusted gross income to the extent the same is
38 claimed for deduction pursuant to K.S.A. 79-32,256, and amendments
39 thereto.

40 (xviii) For taxable years commencing after December 31, 2006, the
41 amount of any ad valorem or property taxes and assessments paid to a state
42 other than Kansas or local government located in a state other than Kansas
43 by a taxpayer who resides in a state other than Kansas, when the law of

1 such state does not allow a resident of Kansas who earns income in such
2 other state to claim a deduction for ad valorem or property taxes or
3 assessments paid to a political subdivision of the state of Kansas in
4 determining taxable income for income tax purposes in such other state, to
5 the extent that such taxes and assessments are claimed as an itemized
6 deduction for federal income tax purposes.

7 (xix) For taxable years beginning after December 31, 2012, and
8 ending before January 1, 2017, the amount of any: (1) Loss from business
9 as determined under the federal internal revenue code and reported from
10 schedule C and on line 12 of the taxpayer's form 1040 federal individual
11 income tax return; (2) loss from rental real estate, royalties, partnerships, S
12 corporations, except those with wholly owned subsidiaries subject to the
13 Kansas privilege tax, estates, trusts, residual interest in real estate
14 mortgage investment conduits and net farm rental as determined under the
15 federal internal revenue code and reported from schedule E and on line 17
16 of the taxpayer's form 1040 federal individual income tax return; and (3)
17 farm loss as determined under the federal internal revenue code and
18 reported from schedule F and on line 18 of the taxpayer's form 1040
19 federal income tax return; all to the extent deducted or subtracted in
20 determining the taxpayer's federal adjusted gross income. For purposes of
21 this subsection, references to the federal form 1040 and federal schedule
22 C, schedule E, and schedule F, shall be to such form and schedules as they
23 existed for tax year 2011, and as revised thereafter by the internal revenue
24 service.

25 (xx) For taxable years beginning after December 31, 2012, and
26 ending before January 1, 2017, the amount of any deduction for self-
27 employment taxes under section 164(f) of the federal internal revenue
28 code as in effect on January 1, 2012, and amendments thereto, in
29 determining the federal adjusted gross income of an individual taxpayer, to
30 the extent the deduction is attributable to income reported on schedule C,
31 E or F and on line 12, 17 or 18 of the taxpayer's form 1040 federal income
32 tax return.

33 (xxi) For taxable years beginning after December 31, 2012, and
34 ending before January 1, 2017, the amount of any deduction for pension,
35 profit sharing, and annuity plans of self-employed individuals under
36 section 62(a)(6) of the federal internal revenue code as in effect on January
37 1, 2012, and amendments thereto, in determining the federal adjusted gross
38 income of an individual taxpayer.

39 (xxii) For taxable years beginning after December 31, 2012, and
40 ending before January 1, 2017, the amount of any deduction for health
41 insurance under section 162(l) of the federal internal revenue code as in
42 effect on January 1, 2012, and amendments thereto, in determining the
43 federal adjusted gross income of an individual taxpayer.

1 (xxiii) For taxable years beginning after December 31, 2012, and
2 ending before January 1, 2017, the amount of any deduction for domestic
3 production activities under section 199 of the federal internal revenue code
4 as in effect on January 1, 2012, and amendments thereto, in determining
5 the federal adjusted gross income of an individual taxpayer.

6 (xxiv) For taxable years commencing after December 31, 2013, that
7 portion of the amount of any expenditure deduction claimed in
8 determining federal adjusted gross income for expenses paid for medical
9 care of the taxpayer or the taxpayer's spouse or dependents when such
10 expenses were paid or incurred for an abortion, or for a health benefit plan,
11 as defined in K.S.A. 65-6731, and amendments thereto, for the purchase of
12 an optional rider for coverage of abortion in accordance with K.S.A. 40-
13 2,190, and amendments thereto, to the extent that such taxes and
14 assessments are claimed as an itemized deduction for federal income tax
15 purposes.

16 (xxv) For taxable years commencing after December 31, 2013, that
17 portion of the amount of any expenditure deduction claimed in
18 determining federal adjusted gross income for expenses paid by a taxpayer
19 for health care when such expenses were paid or incurred for abortion
20 coverage, a health benefit plan, as defined in K.S.A. 65-6731, and
21 amendments thereto, when such expenses were paid or incurred for
22 abortion coverage or amounts contributed to health savings accounts for
23 such taxpayer's employees for the purchase of an optional rider for
24 coverage of abortion in accordance with K.S.A. 40-2,190, and
25 amendments thereto, to the extent that such taxes and assessments are
26 claimed as a deduction for federal income tax purposes.

27 (xxvi) For all taxable years beginning after December 31, 2016, the
28 amount of any charitable contribution made to the extent the same is
29 claimed as the basis for the credit allowed pursuant to K.S.A. 72-4357, and
30 amendments thereto, and is also claimed as an itemized deduction for
31 federal income tax purposes.

32 (xxvii) For all taxable years commencing after December 31, 2020,
33 the amount deducted by reason of a carryforward of disallowed business
34 interest pursuant to section 163(j) of the federal internal revenue code of
35 1986, as in effect on January 1, 2018.

36 (xxviii) *For all taxable years beginning after December 31, 2021, the*
37 *amount of any contributions to, or earnings from, a first-time home buyer*
38 *savings account if distributions from the account were not used to pay for*
39 *expenses or transactions authorized pursuant to K.S.A. 2021 Supp. 58-*
40 *4904, and amendments thereto, or were not held for the minimum length of*
41 *time required pursuant to K.S.A. 2021 Supp. 58-4904, and amendments*
42 *thereto. Contributions to, or earnings from, such account shall also*
43 *include any amount resulting from the account holder not designating a*

1 *surviving transfer on death beneficiary pursuant to K.S.A. 2021 Supp. 58-*
2 *4904(e), and amendments thereto.*

3 (c) There shall be subtracted from federal adjusted gross income:

4 (i) Interest or dividend income on obligations or securities of any
5 authority, commission or instrumentality of the United States and its
6 possessions less any related expenses directly incurred in the purchase of
7 such obligations or securities, to the extent included in federal adjusted
8 gross income but exempt from state income taxes under the laws of the
9 United States.

10 (ii) Any amounts received which are included in federal adjusted
11 gross income but which are specifically exempt from Kansas income
12 taxation under the laws of the state of Kansas.

13 (iii) The portion of any gain or loss from the sale or other disposition
14 of property having a higher adjusted basis for Kansas income tax purposes
15 than for federal income tax purposes on the date such property was sold or
16 disposed of in a transaction in which gain or loss was recognized for
17 purposes of federal income tax that does not exceed such difference in
18 basis, but if a gain is considered a long-term capital gain for federal
19 income tax purposes, the modification shall be limited to that portion of
20 such gain which is included in federal adjusted gross income.

21 (iv) The amount necessary to prevent the taxation under this act of
22 any annuity or other amount of income or gain which was properly
23 included in income or gain and was taxed under the laws of this state for a
24 taxable year prior to the effective date of this act, as amended, to the
25 taxpayer, or to a decedent by reason of whose death the taxpayer acquired
26 the right to receive the income or gain, or to a trust or estate from which
27 the taxpayer received the income or gain.

28 (v) The amount of any refund or credit for overpayment of taxes on
29 or measured by income or fees or payments in lieu of income taxes
30 imposed by this state, or any taxing jurisdiction, to the extent included in
31 gross income for federal income tax purposes.

32 (vi) Accumulation distributions received by a taxpayer as a
33 beneficiary of a trust to the extent that the same are included in federal
34 adjusted gross income.

35 (vii) Amounts received as annuities under the federal civil service
36 retirement system from the civil service retirement and disability fund and
37 other amounts received as retirement benefits in whatever form which
38 were earned for being employed by the federal government or for service
39 in the armed forces of the United States.

40 (viii) Amounts received by retired railroad employees as a
41 supplemental annuity under the provisions of 45 U.S.C. §§ 228b(a) and
42 228c(a)(1) et seq.

43 (ix) Amounts received by retired employees of a city and by retired

1 employees of any board of such city as retirement allowances pursuant to
2 K.S.A. 13-14,106, and amendments thereto, or pursuant to any charter
3 ordinance exempting a city from the provisions of K.S.A. 13-14,106, and
4 amendments thereto.

5 (x) For taxable years beginning after December 31, 1976, the amount
6 of the federal tentative jobs tax credit disallowance under the provisions of
7 26 U.S.C. § 280C. For taxable years ending after December 31, 1978, the
8 amount of the targeted jobs tax credit and work incentive credit
9 disallowances under 26 U.S.C. § 280C.

10 (xi) For taxable years beginning after December 31, 1986, dividend
11 income on stock issued by Kansas venture capital, inc.

12 (xii) For taxable years beginning after December 31, 1989, amounts
13 received by retired employees of a board of public utilities as pension and
14 retirement benefits pursuant to K.S.A. 13-1246, 13-1246a and 13-1249,
15 and amendments thereto.

16 (xiii) For taxable years beginning after December 31, 2004, amounts
17 contributed to and the amount of income earned on contributions deposited
18 to an individual development account under K.S.A. 74-50,201 et seq., and
19 amendments thereto.

20 (xiv) For all taxable years commencing after December 31, 1996, that
21 portion of any income of a bank organized under the laws of this state or
22 any other state, a national banking association organized under the laws of
23 the United States, an association organized under the savings and loan
24 code of this state or any other state, or a federal savings association
25 organized under the laws of the United States, for which an election as an
26 S corporation under subchapter S of the federal internal revenue code is in
27 effect, which accrues to the taxpayer who is a stockholder of such
28 corporation and which is not distributed to the stockholders as dividends of
29 the corporation. For taxable years beginning after December 31, 2012, and
30 ending before January 1, 2017, the amount of modification under this
31 subsection shall exclude the portion of income or loss reported on schedule
32 E and included on line 17 of the taxpayer's form 1040 federal individual
33 income tax return.

34 (xv) For all taxable years beginning after December 31, 2017, the
35 cumulative amounts not exceeding \$3,000, or \$6,000 for a married couple
36 filing a joint return, for each designated beneficiary that are contributed to:
37 (1) A family postsecondary education savings account established under
38 the Kansas postsecondary education savings program or a qualified tuition
39 program established and maintained by another state or agency or
40 instrumentality thereof pursuant to section 529 of the internal revenue
41 code of 1986, as amended, for the purpose of paying the qualified higher
42 education expenses of a designated beneficiary; or (2) an achieving a
43 better life experience (ABLE) account established under the Kansas ABLE

1 savings program or a qualified ABLE program established and maintained
2 by another state or agency or instrumentality thereof pursuant to section
3 529A of the internal revenue code of 1986, as amended, for the purpose of
4 saving private funds to support an individual with a disability. The terms
5 and phrases used in this paragraph shall have the meaning respectively
6 ascribed thereto by the provisions of K.S.A. 75-643 and 75-652, and
7 amendments thereto, and the provisions of such sections are hereby
8 incorporated by reference for all purposes thereof.

9 (xvi) For all taxable years beginning after December 31, 2004,
10 amounts received by taxpayers who are or were members of the armed
11 forces of the United States, including service in the Kansas army and air
12 national guard, as a recruitment, sign up or retention bonus received by
13 such taxpayer as an incentive to join, enlist or remain in the armed services
14 of the United States, including service in the Kansas army and air national
15 guard, and amounts received for repayment of educational or student loans
16 incurred by or obligated to such taxpayer and received by such taxpayer as
17 a result of such taxpayer's service in the armed forces of the United States,
18 including service in the Kansas army and air national guard.

19 (xvii) For all taxable years beginning after December 31, 2004,
20 amounts received by taxpayers who are eligible members of the Kansas
21 army and air national guard as a reimbursement pursuant to K.S.A. 48-
22 281, and amendments thereto, and amounts received for death benefits
23 pursuant to K.S.A. 48-282, and amendments thereto, to the extent that
24 such death benefits are included in federal adjusted gross income of the
25 taxpayer.

26 (xviii) For the taxable year beginning after December 31, 2006,
27 amounts received as benefits under the federal social security act which
28 are included in federal adjusted gross income of a taxpayer with federal
29 adjusted gross income of \$50,000 or less, whether such taxpayer's filing
30 status is single, head of household, married filing separate or married filing
31 jointly; and for all taxable years beginning after December 31, 2007,
32 amounts received as benefits under the federal social security act which
33 are included in federal adjusted gross income of a taxpayer with federal
34 adjusted gross income of \$75,000 or less, whether such taxpayer's filing
35 status is single, head of household, married filing separate or married filing
36 jointly.

37 (xix) Amounts received by retired employees of Washburn university
38 as retirement and pension benefits under the university's retirement plan.

39 (xx) For taxable years beginning after December 31, 2012, and
40 ending before January 1, 2017, the amount of any: (1) Net profit from
41 business as determined under the federal internal revenue code and
42 reported from schedule C and on line 12 of the taxpayer's form 1040
43 federal individual income tax return; (2) net income, not including

1 guaranteed payments as defined in section 707(c) of the federal internal
2 revenue code and as reported to the taxpayer from federal schedule K-1,
3 (form 1065-B), in box 9, code F or as reported to the taxpayer from federal
4 schedule K-1, (form 1065) in box 4, from rental real estate, royalties,
5 partnerships, S corporations, estates, trusts, residual interest in real estate
6 mortgage investment conduits and net farm rental as determined under the
7 federal internal revenue code and reported from schedule E and on line 17
8 of the taxpayer's form 1040 federal individual income tax return; and (3)
9 net farm profit as determined under the federal internal revenue code and
10 reported from schedule F and on line 18 of the taxpayer's form 1040
11 federal income tax return; all to the extent included in the taxpayer's
12 federal adjusted gross income. For purposes of this subsection, references
13 to the federal form 1040 and federal schedule C, schedule E, and schedule
14 F, shall be to such form and schedules as they existed for tax year 2011
15 and as revised thereafter by the internal revenue service.

16 (xxi) For all taxable years beginning after December 31, 2013,
17 amounts equal to the unreimbursed travel, lodging and medical
18 expenditures directly incurred by a taxpayer while living, or a dependent
19 of the taxpayer while living, for the donation of one or more human organs
20 of the taxpayer, or a dependent of the taxpayer, to another person for
21 human organ transplantation. The expenses may be claimed as a
22 subtraction modification provided for in this section to the extent the
23 expenses are not already subtracted from the taxpayer's federal adjusted
24 gross income. In no circumstances shall the subtraction modification
25 provided for in this section for any individual, or a dependent, exceed
26 \$5,000. As used in this section, "human organ" means all or part of a liver,
27 pancreas, kidney, intestine, lung or bone marrow. The provisions of this
28 paragraph shall take effect on the day the secretary of revenue certifies to
29 the director of the budget that the cost for the department of revenue of
30 modifications to the automated tax system for the purpose of
31 implementing this paragraph will not exceed \$20,000.

32 (xxii) For taxable years beginning after December 31, 2012, and
33 ending before January 1, 2017, the amount of net gain from the sale of: (1)
34 Cattle and horses, regardless of age, held by the taxpayer for draft,
35 breeding, dairy or sporting purposes, and held by such taxpayer for 24
36 months or more from the date of acquisition; and (2) other livestock,
37 regardless of age, held by the taxpayer for draft, breeding, dairy or
38 sporting purposes, and held by such taxpayer for 12 months or more from
39 the date of acquisition. The subtraction from federal adjusted gross income
40 shall be limited to the amount of the additions recognized under the
41 provisions of subsection (b)(xix) attributable to the business in which the
42 livestock sold had been used. As used in this paragraph, the term
43 "livestock" shall not include poultry.

1 (xxiii) For all taxable years beginning after December 31, 2012,
2 amounts received under either the Overland Park, Kansas police
3 department retirement plan or the Overland Park, Kansas fire department
4 retirement plan, both as established by the city of Overland Park, pursuant
5 to the city's home rule authority.

6 (xxiv) For taxable years beginning after December 31, 2013, and
7 ending before January 1, 2017, the net gain from the sale from Christmas
8 trees grown in Kansas and held by the taxpayer for six years or more.

9 (xxv) For all taxable years commencing after December 31, 2020,
10 100% of global intangible low-taxed income under section 951A of the
11 federal internal revenue code of 1986, before any deductions allowed
12 under section 250(a)(1)(B) of such code.

13 (xxvi) For all taxable years commencing after December 31, 2020,
14 the amount disallowed as a deduction pursuant to section 163(j) of the
15 federal internal revenue code of 1986, as in effect on January 1, 2018.

16 (xxvii) For taxable years commencing after December 31, 2020, the
17 amount disallowed as a deduction pursuant to section 274 of the federal
18 internal revenue code of 1986 for meal expenditures shall be allowed to
19 the extent such expense was deductible for determining federal income tax
20 and was allowed and in effect on December 31, 2017.

21 *(xxviii) For all taxable years beginning after December 31, 2021: (1)*
22 *The amount contributed to a first-time home buyer savings account*
23 *pursuant to K.S.A. 2021 Supp. 58-4903, and amendments thereto, in an*
24 *amount not to exceed \$3,000 for an individual or \$6,000 for a married*
25 *couple filing a joint return; or (2) amounts received as income earned*
26 *from assets in a first-time home buyer savings account.*

27 (d) There shall be added to or subtracted from federal adjusted gross
28 income the taxpayer's share, as beneficiary of an estate or trust, of the
29 Kansas fiduciary adjustment determined under K.S.A. 79-32,135, and
30 amendments thereto.

31 (e) The amount of modifications required to be made under this
32 section by a partner which relates to items of income, gain, loss, deduction
33 or credit of a partnership shall be determined under K.S.A. 79-32,131, and
34 amendments thereto, to the extent that such items affect federal adjusted
35 gross income of the partner.

36 (f) No taxpayer shall be assessed penalties and interest from the
37 underpayment of taxes due to changes to this section that became law on
38 July 1, 2017, so long as such underpayment is rectified on or before April
39 17, 2018.

40 Sec. 5. K.S.A. 75-5391, as amended by section 13 of 2022 Senate
41 Bill No. 343, and 75-5391, as amended by section 10 of 2022 Senate Bill
42 No.62, and K.S.A. 2021 Supp. 21-5801, as amended by section 1 of 2022
43 Senate Bill No. 483, 21-5801, as amended by section 1 of 2022 Senate Bill

1 No. 408, 21-6604, as amended by section 3 of 2022 House Bill No. 2361,
2 21-6604, as amended by section 17 of 2022 House Bill No. 2377, 21-6604,
3 as amended by section 2 of 2022 House Bill No. 2608, 75-5664a, 79-
4 3221p, 79-32,117 and 79-32,117q are hereby repealed.

5 Sec. 6. This act shall take effect and be in force from and after its
6 publication in the statute book.