Notice of Hearing on Proposed Administrative Regulations

A public hearing will be conducted by the Department of Revenue on Tuesday, September 12, 2023, at 8:30 a.m., in the Secretary’s Conference Room on the fourth floor of the Mills Building, 109 SW 9th St., Topeka, KS 66612, regarding the proposed amendment of K.A.R. 92-12-140 and the proposed revocation of K.A.R. 92-12-141, 92-12-143, 92-12-144, and 92-12-145.

K.A.R. 92-12-140 through 92-12-145 are regulations implementing K.S.A. 79-32,261. K.S.A. 79-32,261 contains two income or privilege tax credits for qualifying contributions to educational institutions. K.S.A. 79-32,261(a)(1) provides a credit for tax years 2008 through 2012 (“the unavailable credit”). K.S.A. 79-32,261(a)(2) provides a credit for tax years 2022 through 2026 (“the current credit”).

K.A.R. 92-12-140. Scope; definitions. The Department proposes amending this regulation to update definitions to match the current credit.

K.A.R. 92-12-141. Tax credit agreement. | 92-12-143. Quarterly reports. | 92-12-144. Reallocation of credits. The Department proposes revoking these regulations because they support a system allocating credits between schools that was required for the unavailable credit but is not required for the current credit.

K.A.R. 92-12-145. Transfer of tax credits. The Department proposes revoking this regulation because the current credit is not transferrable.

The Department of Revenue does not anticipate any significant economic or environmental impact on governmental agencies or units or the general public because of the changes to these regulations. Copies of the proposed amendment and proposed revocations and their Economic Impact Statements may be found online at https://www.ksrevenue.gov/prproposedregulations.html, or by contacting Taylor Murray at taylor.murray@ks.gov.

This 60-day notice of the public hearing shall constitute a public comment period for the purpose of receiving written comments from the public on the proposed regulations. All interested parties may submit written public comments prior to the hearing to Taylor Murray, Office of Policy and Research, Mills Building, 109 SW 9th St., Topeka, Kansas 66601-3506 or via e-mail at taylor.murray@ks.gov. Additionally, interested parties wanting to participate remotely may contact Taylor Murray at taylor.murray@ks.gov to obtain remote access information.
All interested parties will be given a reasonable opportunity to present their views, either orally or in writing or both, concerning the proposed regulations. In order to give all parties an opportunity to present their views, it may be necessary to request that each participant limit any oral presentation to five minutes.

Any individual with a disability may request accommodation in order to participate in the public hearing and may request the proposed regulations and economic impact statements in an accessible format. Requests for accommodation to participate in the hearing should be made at least five working days in advance of the hearing by contacting Taylor Murray at (785) 296-6093 or via email at taylor.murray@ks.gov. Individuals with hearing and/or speech disabilities may contact the Kansas Relay Center at 1-800-766-3777 for communication accommodations. Disabled parking is located on the north side of the Mills Building on either side of 9th Street. The north entrance to the Mills Building is accessible.