

**SUPPLEMENT II TO
PRELIMINARY SUMMARY OF LEGISLATION
2026 KANSAS LEGISLATURE**

KLIRD

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analysis for the Kansas Legislature*

This updated version of the April 2, 2026, publication contains summaries of bills passed by the Legislature from April 9 to adjournment on April 10. Bills that have not yet been signed by the Governor are included.

The first *Preliminary Summary* containing summaries of bills passed through March 20, 2026, was distributed on March 26, 2026. An initial supplement to the first *Preliminary Summary* was distributed April 2, 2026.

Highlights, a summary of major legislation, is being prepared and will be mailed to legislators as soon as possible. The *2026 Summary of Legislation*, which accounts for all bills enacted by the 2026 Legislature, will be distributed at a later date.

These documents are available on the Kansas Legislative Research Department's website: <https://klrd.gov/>.

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EDUCATION

Curriculum on Communism, Fascism, and Socialism; Civics Exam; HB 2412

HB 2412 requires the State Board of Education (State Board) to develop curriculum, and school districts to provide instruction, on the negative impacts of communist, fascist, and socialist regimes and ideologies for students in non-elementary grades. The bill also requires students entering grade nine at an accredited public, private, or parochial high school to pass an American civics examination (exam) as a condition for graduation.

Curriculum

The bill requires the State Board to develop age- and developmentally appropriate curriculum, materials, and guidelines to provide students in non-elementary grades, as designated by each school district, with an understanding of the negative impacts of communist, fascist, and socialist regimes and ideologies; the bill states this is to provide students with essential knowledge and skills for social studies curriculum.

The bill requires each school district to provide instruction to students in non-elementary grades, as designated by such school district, on understanding the negative impacts of communist, fascist, and socialist regimes and ideologies. The bill also permits each school district to use of the curriculum, materials, and guidelines developed by the State Board.

Civics Exam

The bill requires all students who enroll in grade nine in any accredited public, private, or parochial high school on or after July 1, 2026, to pass an exam on the principles of American civics as a condition for high school graduation.

The bill requires the exam to consist of 20 randomly selected questions from a pool of questions substantially similar to those administered to applicants seeking naturalized U.S. citizenship and permits the exam to be administered as part of the curriculum for the required course in the government and institutions of the United States. If a student retakes the exam, no more than 25 percent of the questions may repeat from the prior exam. The bill requires each student to correctly answer at least 70 percent of the questions on the exam to satisfactorily pass. The exam will be offered in the English language.

Exam Allowances

The bill also establishes allowances for students, including:

- Students can begin taking the exam starting in grade seven, upon request of the student;
- The exam can be taken as often as necessary to obtain a passing score;
- The exam can be administered as part of the government curriculum required under continuing law; and

- Administration of the exam and the provision of any accommodations for a student with an individualized education plan (IEP) will be governed by the student's IEP.

The bill authorizes the State Board to adopt rules and regulations to implement the bill. The rules and regulations can include, but will not be limited to, providing a model exam for use by any school district or by the governing body of any accredited private or parochial high school.

Definition

For purposes of the bill, the term “accredited” means accredited by the State Board and includes dual accreditation by both the State Board and an accrediting entity other than the State Board.

Recess; Kansas State Physical Fitness Test; HB 2763

HB 2763 establishes minimum requirements for recess in public schools and includes such time in school term calculations beginning in the 2027–2028 school year. It also directs the State Board of Education (State Board) to establish a Kansas State Physical Fitness Test.

Minimum Recess

The bill requires all public school districts, starting in the 2027–2028 school year, to provide a minimum of 30 minutes of daily, organized recess for elementary grades as designated by the school district, and allows the recess to be supervised by either licensed or unlicensed school personnel. The bill specifies that elementary grades do not include any grade higher than grade 5.

The bill also specifies that the time provided for organized recess not in excess of one hour per school day would be considered part of the school term for a school's calculation of such time for purposes of statutory compliance.

Schools will be prohibited by the bill from limiting or withholding a student's access to recess for disciplinary reasons unless the student is an immediate threat to themselves or others.

The term “recess” is defined in the bill as the regularly scheduled time during the school day when students may engage in supervised unstructured play, physical activity, or social interaction with other students; it does not include time in physical education class.

Kansas State Physical Fitness Test

The bill requires the State Board, after the standards for the Presidential Physical Fitness Test are published, to establish a Kansas State Physical Fitness Test (Test) for grades 1 through 12 that is aligned with the Presidential Physical Fitness Test. The State Board will be required to update the Test in order to maintain alignment with the Presidential Physical Fitness

Test and provide awards to students who meet or exceed the state's 50th percentile and to students who meet or exceed the state's 85th percentile in one or more events on the Test.

Beginning in school year 2026-2027, public school students in grades 1 through 12 will be required to take the Test annually unless the student is disabled, as defined in law, or has a medical exemption from a licensed physician.

FINANCIAL INSTITUTIONS

Kansas Legal Tender Act; HB 2515

HB 2515 establishes the Kansas Legal Tender Act and provides an income tax subtraction modification for gains from the sale of certain forms of gold and silver.

The bill defines “specie” as gold and silver coin or refined gold or silver bullion that is coined, stamped, or imprinted with its weight and purity and valued primarily based on its metal content. Specie is considered legal tender in Kansas if issued as a coin by the U.S. government at any time or if otherwise ruled to be within state authority to be designated as such by a court of competent jurisdiction.

The bill prohibits specie or legal tender from being characterized as personal property for taxation and regulatory purposes, and the exchange of legal tender and sale, purchase, or exchange of specie will not give rise to tax liability of any kind. The exemption does not apply to taxable distributions from retirement plan accounts holding specie.

The bill creates a subtraction modification for Kansas income tax, beginning tax year 2025, allowing a taxpayer to subtract the amount of any net gain from the sale of specie from federal adjusted gross income, excluding the sale of specie as a taxable distribution from a retirement plan in which it is held.

Unless expressly provided by statute or by contract, no person has the right to compel any other person to tender specie or to accept specie as tender. The bill defines “person” for this purpose to mean:

- Any individual, business entity, or financial institution; and
- The State or any agency, instrumentality, or political subdivision.

The bill requires the Attorney General to enforce the Act without any prejudice to any private right of action and requires Kansas courts to require specific performance as a remedy for breach of any contract designating a type or form of specie as tender.

JUDICIARY

Uniform Controlled Substances Act; Reconciliation of Specific Statutes; SB 430

SB 430 includes mitragynine, the primary psychoactive component of kratom, on Schedule I of the Uniform Controlled Substances Act. [*Note:* Mitragynine was inadvertently excluded from the enrolled version of HB 2365, which was signed by the Governor on April 10, 2026.]

The bill also reconciles amendments to specific statutes regarding theft and expungement that were amended more than once during the current and prior legislative sessions. For such statutes, the bill repeals one version and, if necessary, amends the continuing version with noncontradictory amendments, creating a single version of the statute containing all amendments.

LEGISLATURE

Reconciling Amended Statutes; HB 2029

HB 2029 reconciles amendments to statutes that were amended more than once during the current and prior legislative sessions. For such statutes, the bill repeals one version and, if necessary, amends the continuing version with non-contradictory amendments, creating a single version of the statute containing all amendments.

LOCAL GOVERNMENT

Property Tax Protest Petitions; HB 2043

HB 2043 creates a protest petition process for the adoption of local government budgets in excess of a funding limit established by the bill and revises the revenue neutral rate notice to incorporate changes associated with the protest petition process.

The bill takes effect upon publication in the *Kansas Register*.

Protest Petitions

The bill provides for the use of a protest petition to contest any taxing jurisdiction budget that provides for funding by property taxes in excess of the prior year's amount adjusted for inflation for the prior year according to the Consumer Price Index for the Midwest Region, up to a maximum adjustment of 3 percent per year, excluding allowable increases associated with:

- The addition of jurisdictional territory, change in use of real property, expiration of a property tax abatement, and expiration of a tax increment financing district or similar district;
- The construction of new structures or improvements or the remodeling or renovation of existing structures or improvements, excluding ordinary maintenance and repair; and
- The payment of bonds, temporary notes, no-fund warrants, state infrastructure loans, and interest payments not exceeding the amount of taxes levied in support of such payments, and payments made to a public building commission and lease payments but only to the extent such payments were obligations that existed prior to July 1, 2026.

The bill requires the protest petitions to be maintained by county clerks. It also requires notice of the availability of such petitions to be provided in the clerk's office and on the county's website, if one exists, and on any social media maintained by the county clerk. County clerks are required to provide one petition form free of charge to each person who requests a form in person, but they are permitted to charge for multiple copies or for mailing petitions. County treasurers also are required to provide notice of such petitions and make such petitions available.

Petitions may be submitted to the county clerk, county treasurer, or county election officer. Protest petitions are to be on standard forms provided by the Director of Accounts and Reports and copies of such forms are permitted to be used and considered to be such forms whether received by a property owner or another occupant.

The bill requires protest petitions to be available for qualified voters from at least August 10 through September 15. If voters numbering at least 10 percent of the votes cast for the office of Secretary of State in the most recent general election in the taxing district sign the protest petition, the proposed budget is deemed disapproved and the taxing jurisdiction is limited to a budget with property tax amounts up to the limit provided for by the bill.

If a taxing jurisdiction is required to amend its budget pursuant to a successful protest petition, the governing body of such taxing jurisdiction is required to certify the amount of property taxes to be levied to the county clerk by October 1.

The protest petition provisions do not apply to school districts.

Revenue Neutral Rate Notices

The bill requires the revenue neutral rate notice form mailed to taxpayers to include information concerning taxing subdivisions subject to protest petitions and a section that may be filled out and signed by registered voters of a taxing subdivision and submitted as a signed protest petition.

The bill requires the published notice of revenue neutral rate hearing information by taxing subdivisions to include whether the taxing subdivision is subject to a protest petition.

The bill extends state reimbursement for printing and postage costs associated with the revenue neutral rate notices, previously scheduled to end after calendar year 2026, through 2031.

Non-public Agritourism Exemption from Building Codes; Senate Sub. for HB 2111

Senate Sub. for HB 2111 prohibits a city or county from enforcing any building code, ordinance, or resolution regulating the use of a non-public registered agritourism location. The bill will be a part of and supplemental to the Agritourism Promotion Act.

Enforcement Prohibition

The bill prohibits a city or county from enforcing certain legal actions regulating the use of a non-public registered agritourism location, including, but not limited to, regulations related to health and safety, property maintenance, or facility usage, or requirements for permits, licenses, and fees.

Definitions

The bill defines “non-public registered agritourism location” to mean:

- A registered agritourism location that is 160 acres or less, located on a working farm and has an agricultural education facility that provides learning opportunities related to agricultural activities, and members of the general public are permitted on the location by specific invitation only.

The definition of “non-public registered agritourism location” does not include:

- Any registered agritourism location where goods or services are sold or otherwise provided that are not produced through agricultural activity conducted on such location or are unrelated to such agricultural activity, except for goods

that are processed off site from agricultural commodities produced through agricultural activity conducted on such location.

Such goods and services include, but are not limited to, the sale of merchandise not produced on such location and the rental of space for private events where the purpose of such event is not directly related to the agritourism activity at such location; or

- Any registered agritourism location where members of the general public are permitted on the property without being specifically invited by the registered agritourism operator.

The bill also amends the definition in continuing law of “agritourism activity” to include that an activity may be an agritourism activity if the activity is made accessible to members of the public only by specific invitation by the registered agritourism operator.

STATE GOVERNMENT

Expanding State IT Services to Political Subdivisions and Hospitals; Authorizing the Chief Information Security Office to Receive IT Audit Reports; House Sub. for SB 51

House Sub. for SB 51 makes changes related to responsibilities of the Executive Branch Chief Information Technology Officer (CITO); Executive Branch information technology (IT) services, including telecommunications and cloud computing; and IT audit reporting requirements. The bill also authorizes the Executive Branch CITO to enter into agreements with political subdivisions and certain hospitals to provide IT and cybersecurity services and requires fees collected for such services to be deposited into the State Treasury and credited to the appropriate fund.

CITO Responsibilities

The bill adds the following responsibilities to those of the Executive Branch CITO:

- Prepare and lead the implementation of a strategic direction and enterprise direction for IT for the Executive Branch;
- Establish standards and policies to ensure consistent and efficient IT operations throughout the Executive Branch; and
- Analyze Executive Branch agency expenditures on IT to identify opportunities and efficiencies.

Central Processing and Cloud Services and Computing

The bill specifies that the Office of Information Technology Services (OITS) provides cloud services for Executive Branch agencies, added to data processing and application hosting services, and adds the following requirements for cloud computing and central processing services, to require:

- Infrastructure and platform cloud computing services within the Executive Branch to be performed by or contracted through OITS;
- Software-as-a-service applications to be registered and inventoried with OITS; and
- The Executive Branch CITO to approve any procurement of central processing units or distributed computing equipment with a cost of \$75,000 or more by an Executive Branch agency.

Telecommunications Service

The bill permits the Executive Branch CITO to authorize a division, department, or agency to procure its own telecommunications services provided that all procured resources are compatible with OITS technology.

Legislative Division of Post Audit IT Audit Reports

The bill requires written reports of IT audits performed by the Legislative Division of Post Audit to be provided to the Chief Information Security Officer of the branch of government of the respective agency being audited, in addition to recipients found in continuing law.

IT and Cybersecurity Services for Political Subdivisions and Certain Hospitals

The bill permits the Executive Branch CITO to enter into agreements with entities to provide state IT or cybersecurity services. The bill defines “entity” as:

- Any governmental unit, including any state agency, taxing subdivision of the state, or municipality; or
- Any hospital or nonprofit corporation that the Executive Branch CITO determines is performing ongoing state functions, through agreement or otherwise, or any function that will assist a governmental unit in attaining an objective or goal.

Deposit of IT and Cybersecurity Service Fees

The bill amends and adds law to require all fees charged for IT services and cybersecurity services contracted for or provided by the Executive Branch CITO to be deposited in the State Treasury and credited to the Information Technology Fund or the Information Technology Security Fund, respectively.

TAXATION

Tax Credits—Child Care, Ethanol Fuels, and Gun Storage; SB 82

SB 82 makes changes to tax credits for employer expenses for child care, creates income tax credits for retail sales of higher-ethanol blends of fuel and certain expenditures on purchases of lockable gun and ammunition storage, and discontinues or repeals certain tax credits.

Child Care Tax Credits

The bill modifies credit percentages, allowable credit amounts, and expenses eligible for the tax credit for employer expenses for child care and provides an additional tax credit for employer contributions to a third party that expands the availability of community child care.

The annual allowable amount for the two credits combined is \$100,000 per taxpayer. The bill makes the child care tax credit non-refundable, but it allows any unused credit amounts to be carried forward for up to three years.

Employer Child Care Expenses Credit

The credit against income or privilege tax for employer expenses for child care is for 75 percent of total expenses made by an employer for:

- Paying for child care for employees;
- Establishing or expanding a child care program primarily used by employees;
- Paying for referral services that connect employees to child care providers; and
- Providing for collaborative child care investment with other employers.

The new credit provisions also replace credits of 30 percent or 50 percent for providing specified day care services for a taxpayer's employees, up to \$30,000 per taxpayer annually.

Credit for Community Child Care Contributions

The credit for contributions made by an employer to a third party that expands the availability of community child care may be claimed against income or privilege tax liability for the following expenses:

- Establishing or expanding a child care program, including support to establish or maintain licensing;
- Enabling a program to purchase learning materials or play equipment;
- Compensating professional development for child care staff;
- Providing child care tuition assistance for families in need; and

- Providing referral services that connect families to child care providers.

The credit is for:

- 75 percent of the total of such expenses, if made to a recipient that accepts and serves children and families receiving a child care subsidy; or
- 50 percent of the total of such expenses if the recipient does not accept or serve children and families receiving such a subsidy.

Ethanol Fuel and Gun Storage Tax Credits

The bill creates non-refundable income tax credits for retail sales of higher-ethanol blends of fuel and certain expenditures on purchases of lockable gun and ammunition storage for tax years 2026 through 2028.

Credit for Higher-ethanol Blends of Fuel

The credit for higher-ethanol blends of fuel is in an amount of \$0.05 for each gallon of E15 or higher-ethanol blend fuel sold at retail and may be carried forward for up to three years. The total amount of tax credits that may be claimed is capped at \$2.5 million per tax year. In the event the amount claimed pursuant to the credit exceeds \$2.5 million in any tax year, the amount of credit awarded to retailers is to be apportioned to all retailers claiming the credit in proportion to their share of the total amount of all higher-ethanol blend fuel sold and reported to the Department of Revenue.

For purposes of the bill, higher-ethanol blend means E15 ethanol-blended fuel as defined in federal law as in effect on July 1, 2026, or any higher-percent ethanol blend.

Lockable Gun and Ammunition Storage Credit

The bill also creates a credit against individual income tax liability for purchases of lockable gun and ammunition storage designed primarily for such use. The credit, which is limited to Kansas residents for tax years 2026 through 2028, is in an amount equal to 25 percent of such expenditures with an annual limit of \$250 per taxpayer.

Any unused portion of the tax credit may be carried forward until used.

Discontinuation and Repeal of Certain Tax Credits

The bill discontinues the current alternative-fuel tax credit beginning tax year 2027. The carryover provisions of the alternative-fuel tax credit continue to apply to unused credits.

The bill also repeals the following tax credits:

- Agritourism Liability Insurance Credit;

- Assistive Technology Contribution Credit;
- Declared Disaster Capital Investment Credit;
- Owners Promoting Employment Across Kansas (PEAK) Credit [*Note:* The Owners PEAK Credit is distinct from the withholding retention incentive program established by the PEAK Act, which is not impacted by the bill.]; and
- Swine Facility Improvement Credit.

[*Note:* The tax credits that are repealed by the bill are all credits that have previously sunset or have not been claimed by any taxpayers in recent years.]

Alcoholic Liquor Manufacturer Income Apportionment and Obsolete Language Repeal; SB 300

SB 300 creates requirements for certain manufacturers of alcoholic liquor regarding corporation income tax and repeals obsolete statutory language.

Single Sales Factor Apportionment Method for Alcoholic Liquor Manufacturers

The bill requires certain manufacturers of alcoholic liquor to utilize the single sales factor apportionment method to apportion business income to Kansas for corporation income tax purposes for tax years beginning on or after January 1, 2027.

The manufacturers required to use the single-factor method are those with property owned or rented and used in Kansas during the tax year with an average value of at least \$5.0 million and a total amount of compensation paid in Kansas during the tax year in excess of \$2.0 million.

All other manufacturers of alcoholic liquor are required to utilize the three-factor apportionment formula in continuing law, which considers the amount of property, payroll, and sales in Kansas.

Repeal of Obsolete Statutory Language

The bill repeals obsolete statutory language referring to global intangible low-taxed income (GILTI) in the subtraction modification for certain internationally sourced income under Section 951A of the Internal Revenue Code.

Armed Forces Income Tax Exemption and Homestead Property Tax Relief Program Eligibility; HB 2044

HB 2044 enacts a subtraction modification for certain compensation received by active-duty members of the armed forces and specifies that taxpayers do not lose eligibility for certain residential property tax relief programs due to their residential values increasing above the eligibility threshold when they have previously received refunds pursuant to the programs.

Armed Forces Active-duty Compensation Subtraction Modification

The bill enacts a subtraction modification exempting certain compensation for active-duty service in the armed forces from income taxation beginning in tax year 2027.

The subtraction modification is limited to the compensation equal to that of a senior enlisted member of the armed forces as set by the U.S. Department of Defense for the tax year and applies to a person serving as a uniformed member of any branch of the U.S. Armed Forces or active-duty reserve or active-duty National Guard component thereof.

Homestead and SAFESR Eligibility Maintenance

The bill specifies that, for tax year 2026 and all years thereafter, a taxpayer who had previously received a refund pursuant to any of the residential property tax relief programs is not made ineligible for the Homestead program and the Selective Assistance for Effective Senior Relief (SAFESR) program by virtue of the valuation of their residence exceeding \$350,000.

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