
State of Kansas
Department of Revenue
Notice of Hearing on Proposed Administrative Regulation

A public hearing will be conducted by the Department of Revenue at 8:30 a.m. on Monday, April 6, 2009, in Room 230, Secretary's Conference Room on the second floor of the Docking State Office Building, 915 SW Harrison, Topeka to consider the adoption of one income tax regulation. Copies of this proposed regulation may be found at www.ksrevenue.org.

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 regulation. All interested parties may submit written public comments on the proposed regulation prior to the hearing to Kathleen Smith, Tax Specialist, Office of Policy and Research, Room 230, Docking State Office Building, 915 SW Harrison, Topeka, Kansas 66612 or through e-mail at kathleen_smith@kdor.state.ks.us.

All interested parties will be given a reasonable opportunity to present their views, either orally or in writing or both, concerning the adoption of the proposed regulation. 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 regulation and economic impact statement 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 Kathleen Smith at (785) 296-3081 or TTY (785) 296-6461. Disabled parking is located in State Parking Lot No. 2, south of the Docking Building facing Harrison Street. The east entrance to the Docking Building is accessible.

This regulation is proposed for adoption on a permanent basis. A summary of the proposed regulation and the economic impact follows:

Kansas Department of Revenue
Article 12.-Income Tax

Adoption of K.A.R. 92-12-145. Transfer of tax credits. This regulation clarifies that any not-for-profit contributors making a contribution to a designated educational institution through the higher education deferred maintenance tax credit program may transfer the credit.

Economic Impact:

The Department of Revenue does not anticipate any impact on the department, other government agencies, or private businesses or individuals.

A copy of this regulation and the economic impact statement may be obtained from the Kansas Department of Revenue, Office of Policy and Research, Room 230,

Docking State Office Building, 915 SW Harrison, Topeka, Kansas 66612-1588 or via
our website: www.ksrevenue.org.