

RELIEF & RECOVERY

## **ECONOMIC RECOVERY**

**Ensure Critical Business Operations May Continue** Prohibit state and local governments from closing Kansas businesses who follow appropriate regulations and restrictions.

**Defer Sales Tax Payments** Allow Kansas businesses who collect sales tax to defer sales tax payments without penalty to the Kansas Department of Revenue (KDOR).

**Pause State Tax Audits** Require the KDOR to pause all tax audits.

**Extend Property Tax Payment** Provide a 90-day extension to business and residential property owners on their next property tax payment installments on properties that do not have escrow accounts set up for payments.

**Refund tax overpayments** Provide a quick refund request option for businesses that have overpaid state taxes.

**Exempt federal COVID-19 stimulus funding** Exempt COVID-19 forgivable loans and grants from state taxes, like the federal government does.

**Property Tax Transparency** Establish property tax accountability for local governments and provide transparency and accountability to taxpayers.

**Decoupling and Itemization** Allow for individual and small business taxpayers to itemize when not itemizing at the federal level. Decouple from federal tax on foreign income.

**Business Licensing fees** Waive or delay any state or local imposed business licensing fees.

**Expand Kansas' Linked-deposit loan program** Expand the state's linkeddeposit loan program by enabling Kansas banks and other lenders to utilize our state's idle tax funds to make low-cost loans to Kansas businesses.

**Expand Research & Development Tax Credit** Make Kansas' Research Tax Credit fully refundable and available to all businesses.

**Create COVID-19 Employee Pay Tax Credit** Create a 2020 refundable tax credit for businesses who choose to continue paying employees who must self-isolate or care for family members who self-isolate as a result of COVID-19 illness, or who opt to pay employees even after shutting down.

**Unemployment Insurance Reform** Prohibit unemployment benefit withdrawals made during the COVID-19 crisis from counting against an employer's experience rating for unemployment tax calculations.

**Tax Credit for Remote Work Costs** Provide a corporate tax credit for business costs incurred for working remotely, including for purchases of laptops, high-speed internet, phone line, office equipment, etc.

Allow flexibility in economic development incentive agreements Allow Kansas Department of Commerce the flexibility to help companies through the crisis and recovery phases, including granting flexibility of existing incentive agreements where appropriate.