

**MINUTES**  
**Legislative Post Audit Economic Development Subcommittee**  
**September 21, 2022**

**Call to Order**

The meeting was called to order by Chairman Rob Olson at 10:00 a.m. in Room 546-S of the Statehouse. Committee members present:

Sen. Rob Olson, Chairman  
Rep. Tom Burroughs  
Rep. Kristey Williams

**Agenda Overview**

Kristen Rottinghaus, Deputy Post Auditor, gave an overview of the meeting and recapped initial decisions made at the last subcommittee meeting. She explained that LPA staff created a proposed list of incentives to include in the next 3-year evaluation cycle based on those decisions. The list prioritizes incentives with an upcoming sunset date. She explained the subcommittee would review the list of proposed incentives and need to select one to three additional incentives to complete the cycle depending on their size. She said the subcommittee could also make changes to the proposed list staff prepared.

**Select Incentives for Next 3-Year Evaluation Cycle**

Subcommittee members reviewed the list of possible incentives to evaluate and selected three small incentives to complete the cycle.

Senator Olson made a motion to approve the following incentives for the next 3-year evaluation cycle:

- Kansas Angel Investor Tax Credit (#8)
- Rural Opportunity Zones (#10)
- STAR Bonds (#7)
- Eisenhower Foundation Tax Credit (#41)
- Friends of Cedar Crest Tax Credit (#42)
- Targeted Employment Act Tax Credit (#45)
- Technical/Community College Tax Credit (#49)
- Aviation and Aerospace Tax Credit (#50)
- Community Service Tax Credit Program (#13)
- Alternative Fuel Tax Credit (#17)

- Credit for Taxes Paid to Another State (#40)

Representative Williams seconded the motion; motion carried.

LPA staff will use the subcommittee's selections to develop an audit proposal. The full Legislative Post Audit Committee will vote on the audit proposal at its winter meeting.

The subcommittee requested that LPA staff maintain a list of additional incentives they discussed and had an interest in. The subcommittee thought it would be useful for future subcommittees to review this list in future review cycles. The list included the Child Day Care Assistance Tax Credit (#19), Environmental Compliance Credit (#22), Swine Facility Improvement Credit (#28), Economic Development Initiatives Fund (#33), and Financial Institution Charitable Contributions Tax Credit (#43).

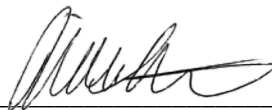
The subcommittee also requested staff compile information about the 2013 eligibility restrictions and subsequent changes in the number of recipients.

### **Consent Calendar**

Chairman Olson reviewed the consent calendar. The consent calendar included approval of the September 7 subcommittee meeting minutes. There were no objections so the minutes were approved.

### **Adjournment**

The meeting adjourned at 10:39 a.m.



---

Nicole Blanchett, Secretary  
Legislative Post Audit Committee

9/29/2022

date

*All handouts and other documents referred to in these minutes are on file with Legislative Post Audit. Unless specifically noted, the individual remarks recorded herein have not been transcribed verbatim and have not been submitted to the individuals appearing before the committee for editing or corrections.*