



December 6, 2024

Kansas Corporation Commission  
1500 SW Arrowhead Road  
Topeka, Kansas 66604

**RE: 21-EKCE-318-TAR**

To Whom It May Concern:

In accordance with the order in Docket No. 21-EKCE-318-TAR, Evergy is filing this Limited Large Economic Development Rider. This filing contains a confidential version and a public version.

Please contact me at (816) 652-1120 or [tia.alexander@evergy.com](mailto:tia.alexander@evergy.com) with any questions concerning this filing.

Sincerely,  
*Tia Alexander*  
Tia Alexander  
Sr. Regulatory Analyst



**CONTRACT SUBMISSION FORM**

Supplier/Contractor Name: [REDACTED]

Contract Description/Title: Limited Large Economic Development Rider

General Description of Service: [REDACTED]

Responsible Department Name: Economic Development Dept. #: 562

Contract Start Date: [REDACTED] Contract Expiration Date: [REDACTED]  
[REDACTED]

Is this submitted Contract an Original?  , Or an Amendment/Addendum to a Contract?

For Amendments or Addendums, please provide Original Contract information, such as Contract Name, Execution Date, Contract Identifier #'s, etc

Is access to this submitted Contract Restricted? Yes  No

If Yes, who is authorized to access this Contract? \_\_\_\_\_

Comments:

Discount Schedule:

[REDACTED]  
[REDACTED]  
[REDACTED]

**Submission Requirement:**

Please send all *original* signed contracts along with this form to Records Management. Send copies to Billing and Regulatory Affairs. Keep copy in Economic Development files.

Submitted by: [REDACTED] Date: [REDACTED]

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Company	██████████
Address	████████████████████
Project Name (if applicable)	Project Bartlett
Industry Type	██████████

Jurisdiction	Evergy Kansas	██████████
New or Expansion		██████████
Local Relocation? (from>to)	na	na
Estimated Peak Load (kW)		██████████
Estimated kWh		██████████
Estimated Load Factor		██████████
Hours of Operations		██████████

Evergy Kansas Central Criteria	
Type of Business	Not available to companies selling goods or services directly to the general public
Applicable Rate Schedules	MGS,LGS,LPS Rate Schedules
In conjunction with special contracts	Not available to customers with special contract agreements
Government Incentives	The new or additional facility receives local, regional or state governmental incentives
New or Expanded Load	Expansion must be Separately Metered
Shifting of Existing Load?	Not Allowed
Peak KW Demand	≥ 200 kW
Employment Creation	net new jobs created due to project

OK?	Additional Discussion (as needed)
OK	
OK	
OK	
OK	██████████
OK	██████████
OK	
OK	████████████████████
OK	

Based on the projections provided by the customer and Economic Development, this EDR request meets the requirements of the Evergy Kansas ██████████ tariff.

Reviewer: ██████████ Initial & Date ██████████

Approval Recommendation  
yes

Approver: ██████████



**APPLICATION FOR KANSAS LIMITED LARGE  
ECONOMIC DEVELOPMENT RIDER**  
(Minimum 300 KW/55% Load Factor)

Company Name: [REDACTED] Date of Application: [REDACTED]

Service Address: [REDACTED]

City: [REDACTED] State: [REDACTED] Zip: [REDACTED]

Billing Address: [REDACTED]

City: [REDACTED] State: [REDACTED] Zip: [REDACTED]

Contact Person: [REDACTED] Title: [REDACTED] Phone: [REDACTED]

Date construction scheduled: [REDACTED]

Estimated date construction complete: [REDACTED]

**Type of Facility**

Customer Type:  Industrial  Commercial  Government

- New business
- Business relocation
- Business expansion
- Business retention (if retention, an affidavit must be signed outlining alternative locations)

NAICS Code: [REDACTED]

Brief description of business facility (products, process, capacity):

[REDACTED]

(Note: The Rider is not available to business facilities involved in selling or providing goods and services directly to the general public.)



Energy Information

**Presently At this Location**                      **Estimate Due to New /Expanded Facilities**                      **Total**

Facility size (sq. ft.): \_\_\_\_\_ [REDACTED] \_\_\_\_\_ [REDACTED]

Peak electric demand (kW): \_\_\_\_\_ [REDACTED] \_\_\_\_\_ [REDACTED]

Annual energy usage (kWh): \_\_\_\_\_ [REDACTED] \_\_\_\_\_ [REDACTED]

Annual Load Factor (%): \_\_\_\_\_ [REDACTED] \_\_\_\_\_ [REDACTED]

Will electric load at another of your facilities in Evergy territory be affected? Yes  No   
 If so, specify impact: \_\_\_\_\_

Additional Off-Peak (8PM to 11 AM) Usage? Yes  No   
 If so, specify portion of total usage and load type: \_\_\_\_\_

Voltage level at which you wish to be served: (\$) [REDACTED]

What are the projected hours of operation? (number of shifts, days per week): [REDACTED]

Capital Investment

Is the facility: \_\_\_\_\_ Leased                      \_\_\_\_\_ Owned  
                                  \_\_\_\_\_ Existing                       \_\_\_\_\_ New Construction

New Real estate investment: \$ \_\_\_\_\_

New Machinery & Equipment: \$ \_\_\_\_\_

Total New Investment: \$ [REDACTED] \_\_\_\_\_

How much of the new total investment will occur in the first two years? [REDACTED] \_\_\_\_\_

Employment

New Jobs Created/Retained: Permanent \_\_\_\_\_ [REDACTED] \_\_\_\_\_ Temporary \_\_\_\_\_

How many of the new jobs created will occur in the first two years? [REDACTED] \_\_\_\_\_



Expected duration of new temporary jobs:

\_\_\_\_\_ 0-6 months    \_\_\_\_\_ 6 mo.-1 yr    \_\_\_\_\_ 1-2 yrs    \_\_\_\_\_ 2+yrs

Annual payroll and benefits associated with new jobs: \_\_\_\_\_

Hiring schedule of new employees \_\_\_\_\_ new jobs at time of facility opening \_\_\_\_\_

**Supporting Documentation**

List and provide copy(s) of supporting documentation for regional, state, and/or local economic development incentives received in conjunction with retaining, locating, constructing or operating the facility at this location:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Start Date / Incentive Schedule**

Requested Start Date for EDR Benefits: \_\_\_\_\_

Standard Incentive Schedule as outlined in the tariff: annual discount \_\_\_\_\_

**Applicant**

Submitted by (Please print): \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**COMPANY USE ONLY:**

Approved by: \_\_\_\_\_

Date: \_\_\_\_\_

FORM OF CONTRACT  
KANSAS CENTRAL  
LIMITED LARGE ECONOMIC DEVELOPMENT RIDER

This Agreement is entered into as of this \_\_\_ day of \_\_\_\_\_, by and between Evergy, Inc. (Company) and \_\_\_\_\_ (Customer).

WITNESSETH:

Whereas, Company has on file with the State Corporation Commission of Kansas (Commission) a certain Economic Development Rider (Rider), and;

Whereas, Customer is a new Customer, or has acquired additional separately metered facilities within the Company's service territory, and;

Whereas, Customer has furnished sufficient information to the Company to demonstrate that its new facilities or additional separately metered facilities (Facilities) satisfied the Availability and Applicability provisions of the Rider, and;

Whereas, Customer wishes to take electric service from the Company, and the Company agrees to furnish electric service to the Customer under this Rider and pursuant to all other applicable tariffs of the Company;

The Company and Customer agree as follows:

1. Service to the Customer's Facilities located at (address) \_\_\_\_\_ (city) \_\_\_\_\_ (state) \_\_\_\_\_ (county) \_\_\_\_\_ shall be pursuant to the Rider, all other applicable tariffs, and the Company's General Rules and Regulations Applying to Electric Service, as may be in effect from time to time and filed with the Commission.

2. Customer acknowledges that the incentive credits provided by the Rider are structured to be a \_\_\_\_\_ discount (first 12 months), \_\_\_\_\_ discount (months 13-24), \_\_\_\_\_ discount (months \_\_\_\_\_) \_\_\_\_\_ discount (months 37-48) and \_\_\_\_\_ discount (months 49-60) and credit shall commence on or around \_\_\_\_\_ the date in which service is provided by Company to Customer.

3. Customer acknowledges that this Agreement is not assignable voluntarily by Customer but shall nevertheless inure to the benefit of and be binding upon the Customer's successors by operation of law.

4. Customer acknowledges that all information provided to the Company for the purpose of determining whether the Customer is eligible for service under the Rider shall be retained by the Company, and shall be subject to inspection and disclosure in accordance with the laws of the State of Kansas, as amended from time to time. Should the Customer designate any of such information as proprietary or confidential, Company shall notify Customer of any request for inspection or disclosure,

and shall use good faith efforts to secure an agreement or Commission order protecting the proprietary or confidential nature of such information.

5. This Agreement shall be governed in all respects by the laws of the State of Kansas (regardless of conflict of law's provisions), and by the orders, rules and regulations of the Commission as they may exist from time to time. Nothing contained herein shall be construed as divesting, or attempting to divest, the Commission of any rights, jurisdiction, power or authority vested in it by law.

6. Customer requests that service under this Rider begin on [redacted] \_\_\_\_\_.

In witness whereof, the parties have signed this Agreement as of the date first above written.

Every, Inc.

[redacted signature]

By: [redacted]

Title: [redacted]

Date: [redacted]

[redacted signature]

By: [redacted]

Title: [redacted]

Date: [redacted]




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## INCENTIVE OVERVIEW


Prepared for:



 – Regional Project Manager  
Kansas Department of Commerce  
402 North Broadway, Suite B  
Pittsburg, KS 66762  
(785) 633-8407



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Prepared by   
Kansas Department of Commerce  
(785) 633-8407





Southeast Regional Office  
402 North Broadway, Suite B  
Pittsburg, KS 66762

Phone: (785) 296-5298  
Fax: (785) 296-3490 TTY: 711  
KansasCommerce.com

David Toland, Secretary

Laura Kelly, Governor

[Redacted]  
[Redacted]  
[Redacted]  
[Redacted]  
[Redacted]

The Kansas Department of Commerce is very interested in your project and offer to facilitate in any way possible, the location of your [Redacted] operation in [Redacted], KS. Please accept this proposal as the State of Kansas' offer of assistance and incentives to [Redacted]

This proposal outlines the parameters of this project and the state business incentives being offered under current program statutes and policies. The incentives offered in this proposal are valid until [Redacted]. If the timeline for, or the parameters or understanding of this project change appreciably, the Department reserves the right to renegotiate these incentives.

Please note that the final benefit to [Redacted] is in part dependent upon the company's ability to qualify for, and its decision to participate in, each program. It is important that your company submit the appropriate documentation for each program to ensure that the company receives the maximum possible benefit from the incentive programs outlined.

Once again, the State of Kansas values the opportunity to work with [Redacted] on this project. Please do not hesitate to contact me by phone at (785) 633-8407 or via e-mail at [Redacted] if you have any questions regarding the information contained herein, or if I can be of any additional assistance.

Sincerely,

[Redacted]  
[Redacted]  
[Redacted]

Cc: [Redacted]



# PROJECT OVERVIEW

## COMPANY OPERATIONS:

- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

## EMPLOYMENT:

- We understand the company is planning to create [REDACTED] new jobs in the first year.

## WAGES:

Average Wage (new jobs)

[REDACTED]

Median Wage (new jobs)

[REDACTED]

## CAPITAL INVESTMENT:

- Net, new capital investment for this project is estimated to be up approximately [REDACTED] broken down as follows:
  - Land acquisition: [REDACTED]
  - Construction costs: [REDACTED]
  - Manufacturing machinery & equipment: [REDACTED]
  - Machinery & equipment other than for manufacturing: [REDACTED]
  - Machinery & equipment installation costs: [REDACTED]
  - Furnishings/computers/communications equipment: [REDACTED]

**Note:** 1) Equipment and machinery relocated to Kansas is valued at its original acquisition cost for capital investment purposes



# STATE OF KANSAS ESTIMATED INCENTIVES

**Promoting Employment Across Kansas (PEAK)** up to [REDACTED]

**High Performance Incentive Program – tax credits** approx. [REDACTED]

**HPIP Sales Tax Exemption/Reimbursement** approx. [REDACTED]  
*(covers both state and local sales taxes)*

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[REDACTED] [REDACTED]

Additionally, the company can apply for Kansas Industrial Training (KIT) funds which typically provide [REDACTED] per trainee.

*The State of Kansas, Department of Commerce (Commerce) considers the incentive offers and related information set forth in this document to constitute privileged and confidential information. The recipient agrees to retain this information as strictly confidential and to use such information for the sole purpose of evaluating the proposal set forth by Commerce. The release of such information, whole or in part, to any other party will be considered a violation of this agreement.*



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# BUSINESS INCENTIVES

We have several major incentive programs to assist companies in reducing their cost of expanding or locating a new business operation in Kansas. Based on the parameters identified to us in the information submitted by the company and in the Project Overview section of this proposal, the major incentive programs applicable to this project include:

## DIRECT FINANCIAL ASSISTANCE

### PROMOTING EMPLOYMENT ACROSS KANSAS (PEAK) – NEW JOBS

The Promoting Employment Across Kansas program allows qualified companies, approved at the Secretary of Commerce’s discretion, to **retain up to [REDACTED] of their PEAK Eligible Employees’ Kansas withholding tax** over a period of years, depending on the **aggregate median wage** of all PEAK jobs/employees as compared to the relevant county median wage. If the aggregate median wage of the PEAK jobs/employees does not qualify the project for PEAK, the annual average wage of the jobs can be used. Qualifying using the average wage limits the benefits received.

Final approval will depend upon the satisfaction of all program criteria and the discretion of the Secretary. **The benefit being offered under the PEAK program is up to [REDACTED] of state withholding tax over a seven-year period for the [REDACTED] net, new jobs over an initial base employment level established per the [PEAK Guidelines](#) (see Definitions). This offer is based on the wages shown in the Project Overview section of this proposal including a median wage of [REDACTED] and capital investment of approximately [REDACTED]** the company does not commit to this wage at the time of application, then the PEAK benefit will be reduced accordingly. **The company will receive the PEAK benefit based on generated withholding tax of PEAK Eligible Employees paid at or above the county median wage. Annual benefits have a maximum cap of [REDACTED]** However, if the company’s actual benefit generated is less than the annual cap in any benefit year, the unclaimed amount will be added to the maximum benefit available in the subsequent benefit year. Any unclaimed PEAK benefit remaining at the end of the agreement term will be foregone.

#### Qualifying Criteria:

The Secretary of Commerce is authorized to approve a company to receive benefits of the program. **A PEAK application must be submitted to the Department of Commerce prior to relocating or locating PEAK jobs/employees. Applications shall also be submitted within 180 days from acknowledgement by Commerce of your decision to move forward with the project.**

Eligible applicants for PEAK include:

- 1) For-profit entities in an eligible NAICS category or for-profit entities locating a headquarters or administrative office serving an international or national region

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2) Not-for-profit entities locating a new national or international headquarters in Kansas

The applicant must 1) relocate or create within two years, a minimum of five new jobs to non-metropolitan areas of Kansas; 2) pay the relocated or new PEAK jobs at least the county median wage as published by the Kansas Department of Labor at the time of application; and 3) offer “adequate” health insurance coverage and pay at least [REDACTED] of the premium for health insurance for full-time employees. **Adequate health insurance is defined as a Plan that includes the following six components: (1) physician care; (2) hospital care; (3) prescription drug coverage; (4) pre-natal/post-natal care; (5) substance abuse treatment; and (6) mental health care.**

The current county median wage for [REDACTED] County is [REDACTED] annually (i.e. [REDACTED] hourly). The county median wage that must be met by the company will be established at the time of application and remains static for the term of the agreement. The next update to the county median wages won't occur until about August 2021.

Note: for PEAK reporting purposes, the company may include overtime and bonus as part of the gross wages of a PEAK Job/Employee. The hourly wage rate of a non-salaried PEAK employee is calculated by dividing the total gross wages during a quarter by the actual hours the PEAK employee worked or was compensated (e.g. sick or vacation leave) by the company during the quarter. For salaried employees, the hourly wage rate is calculated by using a standard 40-hour workweek when determining the total number of hours by which to divide total gross wages. If the company includes overtime for an hourly employee, it should include the overtime pay in gross wages and the actual number of overtime hours worked in total hours compensated.

Based on the expectation that the company will create the minimum jobs required within two years of the PEAK Agreement date, it can qualify for the PEAK program if it meets all other eligibility criteria. For part-time jobs to count for the PEAK benefit, they must be working at least 20 hours per week, year-round. For expanding Kansas businesses, a base employment will be established at the time of application and must be maintained to receive a PEAK benefit.

Other criteria of the PEAK program:

- Firms utilizing the PEAK incentive are excluded from claiming credits under the research and development tax credit program for the wage portion of expenses where State withholding tax has been retained; other qualified expenses can be claimed under the research and development tax credit program.
- PEAK eligible employees who apply for the Rural Opportunity Zones (ROZs) income tax exemption would not be eligible to have their withholding tax retained by the company for the PEAK benefit.
- Companies delinquent on any taxes or those that have filed or announced bankruptcy are not eligible for the program.
- Kansas companies that have employees are required to report employment and wage data to the Kansas Department of Labor on a quarterly basis for unemployment insurance purposes. The [K-CNS 100](#) form is used to report this quarterly data. For companies having multiple Kansas worksites reporting on one K-CNS 100, corresponding federal Multiple Worksite Report(s), [Form BLS 3020](#), will be required. The K-CNS 100 and BLS 3020, if applicable, are also required for PEAK participant companies.

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*Numerous factors will determine your actual PEAK Benefit including the number of PEAK eligible jobs/employees, their individual rate of pay and State withholding tax exemption(s), ramp-up of new jobs created, and the annual PEAK Jobs' median / average wage attained per the company's quarterly reports each Benefit Year.*

### **Default & Repayment / Remedies**

The company will be considered in default and will be subject to remedies and repayment for failure to meet program requirements as will be outlined in detail in a separate PEAK agreement to be developed upon acceptance of this proposal; causes of default could include, but are not limited to, the company:

- failing to offer within 180 days of hire adequate health insurance coverage to all full-time employees and paying at least 50% of the premium
- having a PEAK Job's Median Wage that is less than 100% of the County Median Wage
- being delinquent on any Federal, state or local taxes
- failing to meet minimum PEAK program employment requirements within two-years as will be detailed in the PEAK agreement
- failing to pay at least 90% of the PEAK Jobs' Median Wage, or the PEAK Jobs' Average Wage if approved, noted in the PEAK agreement
- failing to meet quarterly and biennial PEAK reporting requirements
- failing to maintain the minimum employment level as will be specified in the PEAK agreement

If the company is found to be in default, it will be informed in writing that it may lose its PEAK eligibility or be subject to repayment / remedies unless such deficiencies are corrected within 30 days. Depending on the nature and timing of the default, various remedies will be applicable as will be detailed in the PEAK agreement. These could include, but are not limited to: 1) a requirement to repay an amount equal to the aggregate Kansas withholding tax refunded/retained over the term of the PEAK agreement; 2) a requirement to repay an amount equal to the Kansas withholding tax refunded to or retained by the company for each employee whose annual wages were less than 100% of the County Median Wage; 3) reduction of the PEAK benefit term; 4) reduction in the total PEAK Benefit; and/or 5) cessation of PEAK benefits altogether. The default and remedies will be outlined in full detail in the PEAK agreement.

### **Fees:**

A non-refundable application fee of [REDACTED] will be required for all PEAK Applications received and is required at the time of application submission. The fees may be paid by either 1) mailing a check to the Kansas Department of Commerce; or 2) paid online using ACH/debit/credit card.

## **KANSAS CORPORATE INCOME TAX CREDITS**

For corporations having facilities both inside and outside the state, the net income attributed to the Kansas operation is based upon the percentage of the corporation's business located in Kansas. A business' tax

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Prepared by [REDACTED]  
Kansas Department of Commerce  
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[REDACTED]



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obligation is determined by a three-factor formula using the proportion of sales, property and payroll attributable to the Kansas facility. Corporations may opt to use a two-factor (sales and property) apportionment formula to calculate tax liability if the payroll factor for a taxable year exceeds 200% of the average of the property and sales factors. State law allows net operating losses to be carried forward to each of the ten years following the taxable year of the net operating loss.

However, Kansas offers income tax credit programs to significantly reduce a company's tax liability. The tax credits earned by a legal entity can be used to offset the Kansas income tax liability of that same entity.

## HIGH PERFORMANCE INCENTIVE PROGRAM

Commerce's High Performance Incentive Program (HPIP) is available to companies who meet the program requirements. The Kansas statutes, rules and regulations in effect at the commencement of the proposed certification or re-certification period for which the HPIP application is received will be applicable to any given project. Under current HPIP regulatory structure, the High Performance Incentive Program (HPIP) offers a **10% income tax credit** on the qualified net, new capital investment for a project. For-profit companies having employees, payroll and corresponding qualified investment are eligible to apply.

To calculate the HPIP investment tax credit, the first [REDACTED] of qualified investment is deducted from the estimated capital investment for non-metropolitan Kansas counties. If your capital improvements to the facility are over more than a one-year period, the applicable [REDACTED] threshold will apply each year the eligible capital investment is placed into service. If all of the anticipated investment satisfies the statutory definition of "qualified facility investment," the 10% HPIP income tax credit is estimated to be:

[REDACTED]

The HPIP credits can reduce or eliminate a company's Kansas corporate income tax liability. The credits must be taken within a **16-year period**, starting from the first year the company claims the credits on their tax filing. All program criteria must be met so the company's worksite can obtain HPIP certification for a majority of any tax year in which the credits are taken against Kansas income tax liability. After HPIP certification, the company will be able to capture their eligible tax credit on their respective income tax filing.

### Qualifying Criteria:

- 1) pay wages that are above-average for similar types of businesses (based upon NAICS code) within the county/region of Kansas where the company locates;

To satisfy the HPIP wage requirement, Kansas statutes state that a company must pay a higher than average wage at its qualifying worksite. For a new worksite, this is typically accomplished by comparing the worksite average wage during the first four calendar quarters of operations (i.e. the HPIP measurement period), to the appropriate HPIP wage standard. The appropriate wage standard depends on (a) the worksite location; (b) the company's NAICS category; and (c) when the HPIP measurement period ends.

HPIP wage standards are typically updated around August of each year. According to the most recent wage standards published by the Kansas Dept. of Labor, the current wage standard for southeast Kansas and NAICS



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code [REDACTED]. This figure is provided as a point of reference. Since you're establishing a new facility (i.e. "worksite"), then the wage standard your facility will be measured against will be the figure in effect once you've incurred four full calendar-quarters of operations.

The K-CNS 100 Quarterly Wage Report, for unemployment insurance, would be the source for the company to determine their wages paid during the first four calendar quarters. The compensation will include wage items for management, supervisors and other reported worksite employees that are specifically included as compensation per the Kansas Department of Labor link of: [HPIP Wage Information](#)

**A "Capital Investment Project Description" sheet will need to be submitted to our agency for the worksite of each legal entity applying for the HPIP program *prior* to them signing any document, such as a contract to purchase or lease land, property, or equipment, or bringing assets owned by the company into Kansas from an out-of-state location, which commits the company to its Kansas investment. **Already submitted.****

**HPIP Tax Credit Transfers**

During the 2021 Legislative Session, Senate Bill 65 was passed and signed by the Governor. This legislation will permit an HPIP certified company to sell or transfer HPIP tax credits, under certain conditions, to another entity or individual.

For projects placed into service on and after January 1, 2021, a taxpayer may sell or transfer up to 50% of the tax credit allowed. The taxpayer may sell or make a transfer to one or more transferees, but the total of all transfers shall not exceed 50% of the taxpayer's tax credit. The taxpayer shall make the transfer or transfers within a single tax year and may request up to two transfers a year. The credit may be sold or transferred to any individual or entity and shall be claimed in the year the credit was transferred against the transferee's tax liability for the income tax under the Kansas income tax act or the premium tax, privilege fees, or the privilege tax as measured by the net income of financial institutions imposed pursuant to article 11 of chapter 79 of the Kansas Statutes Annotated. The amount of the credit that exceeds the transferee's tax liability for such year may be carried forward for credit in the succeeding taxable year or years until the total amount of the tax credit is used, except that no such credit shall be carried forward for deduction after the 16th taxable year succeeding the taxable year in which such credit was initially claimed. Fees are associated with the transfer or sell of the credits.

*In the event the tax credit earned by the taxpayer and transferred to a transferee is later disallowed in whole or in part by the Secretary of Revenue, the taxpayer that originally earned the tax credit shall be liable for repayment to the state in the amount disallowed.*

**Fees:**

HPIP applications received will require a non-refundable application fee per worksite location to be submitted with the application. The fee schedule per location is as follows: 1) **First time certifications** - [REDACTED]; or 2) **R Certifications** - [REDACTED]; or 3) **One page carry-forward only** - [REDACTED]



## SALES TAX EXEMPTIONS

### SALES TAX EXEMPTION FOR CONSTRUCTION, REMODEL, EQUIPMENT AND FURNISHINGS

Companies that are eligible for the High Performance Incentive Program (HPIP) can apply for a Project Exemption Certificate (sales tax exemption). This is a 100% sales tax exemption on items used to construct, build-out, remodel, furnish and equip the new worksite. The exemption could cover the eligible taxable purchases of capital investment made by the legal entity submitting an application.

**If this project can be HPIP-certified, we estimate the following savings of sales tax:**

- [REDACTED] in construction costs, non-manufacturing equipment, equipment installation costs, furnishings, computers, communication equipment, etc.

#### Qualifying Criteria:

Companies applying for the sales tax exemption under the HPIP Program need to qualify for certification under the High Performance Incentive Program. The Request for Project Exemption Certificate (aka PR-70b) needs to be filed **prior** to making taxable purchases related to the project. The application is filed with the Kansas Department of Revenue. A letter from the Kansas Department of Commerce indicating the legal entity is certified under the High Performance Incentive Program is necessary for the sales tax exemption request to be approved and issued by the Kansas Department of Revenue. The certification letter from the Kansas Department of Commerce is issued once the company is certified under the HPIP program.

The sales tax exemption certificate is issued effective from the latter of the date the exemption request is received by the Kansas Department of Revenue or the start of the HPIP certification period. If the company could not obtain HPIP certification to allow the sales tax exemption to be issued before taxable purchases were made for the project, the company would apply to the Kansas Department of Revenue for sales tax reimbursement on qualified taxable purchases made during the HPIP certification period. The company must remain HPIP-certified to continue to apply for the sales tax exemption for future taxable purchases.

### SALES TAX EXEMPTIONS BY STATE LAW

Kansas has several sales tax exemptions available by state statute that offer significant savings to companies:

- Electricity, gas and water consumed during manufacturing are exempt from the Kansas sales tax
- Labor services used in original construction

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- Sales of manufacturing machinery and equipment, including equipment used to assemble, process, finish, store, warehouse and distribute tangible personal property
- Tangible personal property that becomes an ingredient or component part of tangible personal property for sale at retail inside or outside of Kansas
- Tangible personal property that is immediately consumed or dissipated in the actual production, manufacturing, processing or compounding of tangible personal property for sale at retail inside or outside of Kansas
- Tangible personal property purchased by a city from the proceeds of industrial revenue bonds. The cost of the building and equipment are entitled to an exemption from Kansas sales tax at the time of initial purchase

Kansas applies the “Integrated Plant” standard to the taxation of machinery and equipment. Adoption of this standard makes it easier for the taxpayer to interpret the boundaries of the exemption. The integrated plant theory allows for pre- and post-production equipment to qualify for the exemption, such as:

- Pre-production machinery and equipment
- Machinery that services the production line
- Machinery that deals with by-products of production
- Ancillary property that might otherwise not be viewed as machinery and equipment
- Labor services for the installation and repair of qualified machinery and equipment.

## PROPERTY TAX EXEMPTIONS

### PERSONAL PROPERTY TAX EXEMPTION

**For personal property, Kansas law exempts the property tax on qualifying commercial and industrial machinery & equipment purchased or transferred into Kansas after June 30, 2006.**

This personal property tax exemption is a unique and significant savings each year for your company. Actual savings will depend on the fair market value of the property, depreciation, the local mill levy rate and what equipment qualifies for the personal property tax exemption. Personal property exemption can cover such items as: computers, desks & chairs, copiers, fax machines, business machinery, equipment used in manufacturing operations, and equipment used in warehousing.

## WORKFORCE TRAINING PROGRAMS

Qualifying businesses may receive direct financial assistance based on the creation of new jobs and the payroll generated from those jobs. KIT can pay the negotiated costs for instructor’s salaries, videotape development, textbooks and training manuals, supplies and materials and curriculum planning and development. Your company would prepare a training plan identifying who would be trained, who would perform the training, what

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(785) 633-8407  
[REDACTED]



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type of training would be provided and the estimated cost of the training. The training plan would be approved by our agency and the funding allocated based on reimbursement of training expenditures.

**The average wage of the positions to be trained must meet or exceed the Montgomery County median wage of [REDACTED] per hour.**

KIT awards typically range between [REDACTED] per trainee.

The program can be structured as pre-employment, classroom, on-the job or a combination of the three approaches. The program can pay the negotiated costs for instructor’s salaries; videotape development; textbooks and training manuals; supplies and materials; and curriculum planning and development.

**Qualifying Criteria**

To access the funding, the company prepares a plan identifying trainer, trainees, type of training and the estimated cost. The training plan is approved by the Kansas Department of Commerce and the funding allocated based on actual reimbursement of training expenditures per the plan and contract with our agency. Travel expenses or payments for training facilities are not allowed under the program. All Contracts will be written for 12 months; however, a company can close early on the contract if they desire. Requests for reimbursement are accepted at the end of the project. Reimbursement requests must be made within 90 days after the project ends or the funding will be unencumbered. A healthcare plan must be offered to employees and must contain the items below:

- Hospital Care
- Physician Care
- Mental Health Care
- Substance Abuse Treatment
- Pre-natal and post-natal care
- Prescription Drug Coverage

For new hires, the health care plan must be made available within 180 days of hire date.

More information on the program is at: <https://www.kansascommerce.gov/programs-services/business-services/kansas-industrial-training-kit/>

**Fees:**

A non-refundable application fee of [REDACTED] will be required for all Kansas Industrial Training (KIT) applications and is required at the time of application submission.



## WORKFORCE RECRUITMENT ASSISTANCE

A wide variety of services are available through the Kansas Workforce Centers located throughout the state. Services include but are not limited to: statewide and national job listings; applicant pre-screening and application acceptance; space to conduct interviews as well as staff to assist in scheduling; space for job fairs; applicant assessment services and testing; Veteran services; and current labor market information. These services are available to all Kansas employers at no cost and may be accessed through [www.kansasworks.com](http://www.kansasworks.com) or by contacting the local Kansas Workforce Center. There's a Workforce Center in Independence.

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## NEXT STEPS TO APPLY FOR KANSAS INCENTIVE PROGRAMS

Once you've chosen Kansas for this new or expanded operation, we're ready to assist your company in applying for the incentive programs offered in the proposal. The following outlines the forms and their order of priority to access these incentive programs. Please keep us apprised of your project's status so we can continue to advise your company on the most effective way to access our programs. We would be glad to assist in addressing your questions as you complete these documents and review prior to submission to our agency program managers.

- 1) High Performance Incentive Program's Project Description Form – the legal entity applying for the High Performance Incentive Program will submit a completed form to our agency *prior* to them signing any document, such as a contract to purchase or lease land, property or equipment, or relocating company-owned assets from another state to Kansas which commits the company to its Kansas investment. The link to this form can be found below under “HPIP Important First Step: Project Description”: **Already submitted**

Upon submission of this form, the program manager for HPIP will assign a number to the project and will send a letter directing the company to file additional documents as necessary to become certified under the program and ultimately file for the capital investment tax credits. A K-59 form is filed to claim the tax credits. If an outside tax service is used, please discuss this with them prior to filing your taxes with Kansas.

**Fee:** HPIP applications received will require a non-refundable application fee per worksite location to be submitted with the application. The fee schedule per location is as follows: 1) **First time certifications** - [REDACTED]; or 2) Re-Certifications - [REDACTED] or 3) One-page carry-forward only – [REDACTED]. The fee may be paid by either 1) mailing a check to the Kansas Department of Commerce; or 2) paid online using ACH/debit/credit card by using [this link](#).

- 2) Sales Tax Exemption Request for Project Exemption Certificate (PR-70b) – The PR-70b form is submitted to the Kansas Department of Revenue *prior* to taxable purchases being made for this project. Once the company becomes certified under the High Performance Incentive Program (HPIP) for the project, a letter from the Kansas Department of Commerce will be sent to the Kansas Department of Revenue stating the legal entity is certified under HPIP which will allow the sales tax exemption request to be processed. If the company paid sales tax on qualified purchases for the project during the HPIP-certification period, they would file to the Kansas Department of Revenue for any eligible sales tax reimbursement.

If the company needs to file for sales tax reimbursement, this form is available via the following link: [Sales Tax Exemption Reimbursement Form](#)

- 3) Promoting Employment Across Kansas (PEAK) –The PEAK application is completed by the company and submitted to our agency for review and approval by the Secretary of the Kansas Department of Commerce. The PEAK application must match the project parameters outlined in this incentive proposal and should be submitted to our agency at: [Peak.Application@ks.gov](mailto:Peak.Application@ks.gov) prior to new job creation for the project. The PEAK application and guidelines are located on our website at:

[Promoting Employment Across Kansas \(PEAK\)](#)

**A PEAK application must be submitted to the Department of Commerce prior to relocating or locating PEAK jobs/employees in Kansas. Applications shall also be submitted within 180 days from acknowledgement by Commerce of your selection of Kansas for the project.**

For PEAK, there are two options for the withholding tax benefit to be received by the company – refund or retain. The “**refund**” benefit method is considered the easiest and most convenient benefit process and thus is generally elected by most participant companies. A [REDACTED] quarterly fee for each PEAK-Eligible Job is assessed for this benefit method. The “**retain as you go**” benefit method has a more complex benefit process for companies that elect it. The retain benefit process is also generally not supported by payroll service providers, so please check with your provider before electing this benefit method.

**Fee:** A non-refundable application fee of [REDACTED] will be required for all PEAK Applications received and is required at the time of application submission. If multiple entities are included in the PEAK Application, additional application fee payments will be required for each applicant entity (e.g. 2 applicant entities = [REDACTED]). The fees may be paid by either 1) mailing a check to the Kansas Department of Commerce; or 2) paid online using ACH/debit/credit card by using [this link](#).

- 4) Kansas Industrial Training (KIT) – I can assist you with the process. Our workforce training team will work with your firm to apply for the training funds and assist you in understanding the process to create a training plan. The first step to apply for funding is to contact us when a decision has been made to expand in Kansas and we will make the appropriate connections to start the process. The workforce training plan and contract should be in place **prior** to job creation and workforce training related to the project.

# ACCEPTANCE OF KANSAS DEPARTMENT OF COMMERCE INCENTIVE PROPOSAL

[REDACTED] has reviewed the [REDACTED] incentive proposal from the Kansas Department of Commerce. We accept this offer effective as of this date and fully understand the information as set forth in the incentive proposal.

[REDACTED]

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
Company Officer (Printed Name)

[REDACTED]  
[REDACTED]  
Company Name

[REDACTED]  
[REDACTED]  
[REDACTED]

**Press Release:** Please provide a company contact that the Kansas Department of Commerce can coordinate with on a press release for the announcement of this project at the appropriate time:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Email: \_\_\_\_\_

Phone: \_\_\_\_\_

*Any program agreements executed as part of this incentive proposal will be subject to 2019 HB223 which requires Commerce to collect specific information for a searchable public database. Information included in the database will include company name, address, county, annual amount of incentive claimed, distributed or received. The bill also requires qualification criteria for the incentive, such as jobs or capital investment (if applicable), required benchmarks and progress made toward those benchmarks be included.*











Company Name: [REDACTED]  
Account Number: [REDACTED]

[REDACTED]

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Rates are estimated, based on current tariff information and do not include applicable taxes or franchise fees