

HOUSE BILL No. 2399

By Committee on Taxation

3-17

1 AN ACT concerning income taxation; relating to credits, household and
2 dependent care expenses.

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4 *Be it enacted by the Legislature of the State of Kansas:*

5 Section 1. (a) For all taxable years commencing after December 31,
6 2016, there shall be allowed as a credit against the tax liability of a
7 resident individual imposed under the Kansas income tax act an amount
8 equal to 25% of the amount of the credit allowed against such taxpayer's
9 federal income tax liability pursuant to 26 U.S.C. § 21 for the taxable year
10 in which such credit was claimed against the taxpayer's federal income tax
11 liability.

12 (b) The credit allowed by subsection (a) shall not exceed the amount
13 of the tax imposed by K.S.A. 79-32,110, and amendments thereto, reduced
14 by the sum of any other credits allowable pursuant to law.

15 (c) No credit provided under this section shall be allowed to any
16 individual who fails to provide a valid social security number issued by the
17 social security administration, to such individual, the individual's spouse
18 and every dependent of the individual.

19 Sec. 2. This act shall take effect and be in force from and after its
20 publication in the statute book.