

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
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**MEMORANDUM**

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 2, 2023

Subject: House Bill No. 2135

**Summary**

House Bill No. 2135 provides for an income, privilege and premium tax credit for contributions to eligible charitable organizations operating pregnancy centers or residential maternity facilities. The tax credit would equal 70% of the amount contributed during the taxable year by a taxpayer to an eligible charitable organization. For unused credits, the credit may be used up to the next four future tax years.

No single eligible charitable organization may receive credits in excess of \$5,000,000 in one tax year. Additionally, the total amount of credits allowed per tax year is \$10,000,000.

Taxpayers would be required to apply for credits with the Department of Revenue prior to making the contributions. The Department will then allocate the credits based off of the amount of contributions certified in the application. The taxpayer would then have 90 days to make the contribution or the allocation of the tax credit would be cancelled.