

KANSAS OFFICE of  
**REVISOR of STATUTES**

LEGISLATURE of THE STATE of KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Senate Committee on Assessment and Taxation  
From: Office of Revisor of Statutes  
Date: January 25, 2024  
Subject: Senate Bill No. 264

**Summary**

Senate Bill No. 264 relates to income tax and would increase the tax credit amount for household and dependent care expenses.

The bill would amend K.S.A. 79-32,111c to increase the amount of the tax credit for household and dependent care expenses from an amount equal to 25% of the taxpayer's federal tax credit amount allowed pursuant to 26 U.S.C. § 21 to an amount equal to 50% of such federal tax credit amount beginning with tax year 2023.

The bill would take effect from and after its publication in the statute book.