

2023 Kansas Statutes

74-32,287. Kansas workforce retention incentive income tax credit; amount; requirements to claim credit; carryforward amounts; rules and regulations. (a) Notwithstanding the grant limitation in K.S.A. 2023 Supp. 74-32,284, and amendments thereto, an individual who has received a Kansas adult learner grant shall qualify for a Kansas workforce retention incentive income tax credit against the individual's tax liability under the Kansas income tax act of \$1,500 if they demonstrate satisfactorily to the secretary of revenue that they:

- (1) Successfully completed their adult learner grant eligible program with the awarding of their degree; and
 - (2) (A) Currently reside in Kansas, have resided in Kansas for at least two consecutive years following completion of their program and are currently employed in the state of Kansas; or
(B) have commenced service as a military servicemember.
- (b) To claim the credit, the individual shall submit such information and documentation in the form and manner required by the secretary of revenue.
- (c) The individual may claim the income tax credit not later than the 5th taxable year after the taxable year in which the individual successfully completed the adult learner grant eligible program with an award of their degree. Any amount of the credit that exceeds the individual's tax liability shall be carried forward once to the next succeeding taxable year as a credit against the individual's income tax liability for such year. Any amount of the credit remaining after being carried forward once shall be forfeited.
- (d) On or before March 1, 2024, the secretary of revenue shall adopt rules and regulations to implement and administer the income tax credit established by this section. Such rules and regulations shall include criteria to determine whether an individual who has received a Kansas adult learner grant has fulfilled the requirements to qualify for a tax credit pursuant to this section.

History: L. 2023, ch. 64, § 7; May 4.