

**UPDATED**  
*SESSION OF 2013*

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 106**

As Recommended by Senate Committee on  
Assessment and Taxation

**Brief\***

SB 106 would reinstate an income tax credit repealed in the previous year's tax plan for expenses toward household and dependent care services necessary for gainful employment. The non-refundable tax credit would be 25 percent of the credit claimed against the taxpayer's federal income tax liability.

The bill would be in effect upon publication in the *Kansas Register*.

**Background**

A representative from Kansas Action for Children appeared as a proponent on behalf of the bill. There was no other testimony.

The fiscal note from the Division of the Budget indicates a reduction of \$9.1 million in State General Fund receipts between FY 2014 and FY 2018.

(in millions)

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>5-yr total</u>
<b>SGF</b>	\$ (9.10)	\$ (9.10)	\$ (9.10)	\$ (9.10)	\$ (9.10)	\$ (45.50)

---

\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>