

SESSION OF 2013

SUPPLEMENTAL NOTE ON SENATE BILL NO. 189

As Recommended by Senate Committee on
Assessment and Taxation

Brief*

SB 189 would reinstate an individual income tax credit repealed in 2012 that provides reimbursement under certain circumstances for a portion of the costs associated with modifying a taxpayer's principal residence to make it more accessible to disabled persons. The maximum amount allowed is \$9,000, and the credit is phased out altogether at Kansas adjusted gross income of \$55,000 and above.

A second credit providing reimbursement for a portion of the costs borne by individual income taxpayers making other facilities more accessible to disabled persons also would be reinstated. This credit, which was repealed in 2012 for individual (not corporation) income taxpayers, generally is limited to 50 percent of qualifying expenditures and is capped at \$10,000.

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

Background

Both credits were repealed effective for tax year 2013 as part of legislation (Senate Sub. for HB 2117) enacted in 2012. SB 189 would repeal those particular provisions of the 2012 law to reestablish the availability of the disabled access credits for tax year 2013.

*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>

Proponents included the National Multiple Sclerosis Society and Mr. Brent Kirkhart, a former high school football and girls' basketball coach from Salina.

The fiscal note indicated the legislation would be expected to reduce FY 2014 SGF receipts by \$0.032 million relative to current law.