

**79-32,244. Credit for compensation paid by employers to employees who are members of national guard and reserved forces.** (a) For taxable years 2006, 2007 and 2008, an employer who employs a member of the Kansas army and air national guard or a member of a Kansas unit of the reserved forces of the United States who was federally activated and deployed on or after August 7, 1990, that such employer did not employ prior to such activation and deployment and who is unemployed at the time of such employment shall be allowed a credit against the income tax imposed by the Kansas income tax act in an amount equal to 25% of the amount paid during the taxable year by such employer to such member as salary or compensation. Such credit shall not exceed \$7,000 for each member employed by such employer. The credit provided in this section shall be limited to salary or compensation paid to such member for one year for each member employed by such employer.

(b) The credit allowed by this section shall not exceed the amount of tax imposed under the Kansas income tax act reduced by the sum of any other credits allowable pursuant to law. If the amount of the credit allowed by subsection (a) of this section exceeds the taxpayer's income tax liability imposed under the Kansas income tax act, such excess amount may be carried over for credit in the same manner in the succeeding taxable years until the total amount of such credit is used.

**History:** L. 2006, ch. 203, § 4; July 1.