

HOUSE BILL No. 2615

By Representative Hodge

2-5

1 AN ACT concerning income taxation; relating to credits, household and
2 dependent care expenses; amending K.S.A. 2017 Supp. 79-32,111c and
3 repealing the existing section.
4

5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 2017 Supp. 79-32,111c is hereby amended to read
7 as follows: 79-32,111c. (a) There shall be allowed as a credit against the
8 tax liability of a resident individual imposed under the Kansas income tax
9 act an amount equal to ~~12.5%~~ 25% for tax year 2018; an amount equal to
10 ~~18.75%~~ 37.5% for tax year 2019; and an amount equal to ~~25%~~ 50% for tax
11 year 2020, and all tax years thereafter, of the amount of the credit allowed
12 against such taxpayer's federal income tax liability pursuant to 26 U.S.C. §
13 21 for the taxable year in which such credit was claimed against the
14 taxpayer's federal income tax liability.

15 (b) The credit allowed by subsection (a) shall not exceed the amount
16 of the tax imposed by K.S.A. 79-32,110, and amendments thereto, reduced
17 by the sum of any other credits allowable pursuant to law.

18 (c) No credit provided under this section shall be allowed to any
19 individual who fails to provide a valid social security number issued by the
20 social security administration, to such individual, the individual's spouse
21 and every dependent of the individual.

22 Sec. 2. K.S.A. 2017 Supp. 79-32,111c is hereby repealed.

23 Sec. 3. This act shall take effect and be in force from and after its
24 publication in the statute book.