

**HOUSE BILL No. 2011**

By Representative Hodge

6-3

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1 AN ACT concerning income taxation; relating to credits; increasing the  
2 household and dependent care expenses credit; amending K.S.A. 79-  
3 32,111c and repealing the existing section.  
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5 *Be it enacted by the Legislature of the State of Kansas:*

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 K.S.A. 79-32,111c is hereby repealed.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