

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
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**MEMORANDUM**

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: January 28, 2021

Subject: House Bill No. 2091

**Summary**

House Bill No. 2091 creates a refundable food sales tax credit and discontinues the existing nonrefundable food sales tax credit.

**Section 1** – Provides for a new refundable food sales tax credit. The credit would commence for tax year 2021. To be eligible, a taxpayer must have: (1) Purchased food in this state; and (2) have a federal AGI less than \$30,000 for single filers or \$40,000 for married and head of household filers. Additionally, the taxpayer must be domiciled in the state. Domicile does not include a resident of a correctional institution. The credit will be in the amount of \$60 for single filers; \$180 for head of household filers; and \$240 for married filers. The income thresholds and the amount of the credit will be subject to the cost-of-living adjustment. The credit is fully refundable.

**Section 2** – Discontinues the current food sales tax credit. The credit will no longer apply starting in tax year 2021. The credit was available to those individuals with a federal AGI less than or equal to \$30,615 and such person: (1) Has a disability; (2) is 55 years of age or older; or (3) has a dependent under 18 years of age. The credit was \$125 for each exemption. The credit was non-refundable.