

HOUSE BILL No. 2219

By Committee on Commerce, Labor and Economic Development

2-3

AN ACT concerning income taxation; relating to credits; establishing a tax credit to incentivize employers to employ persons with developmental disabilities; creating the Kansas targeted employment act.

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

Section 1. The provisions of sections 1 through 6, and amendments thereto, shall be known and may be cited as the Kansas targeted employment act. The purpose of this act shall be to incentivize employers to employ persons with developmental disabilities in Kansas and decrease the reliance and associated costs to taxpayers to fund governmental programs.

Sec. 2. As used in this act:

(a) "Competitive integrated employment" has the meaning as provided in the workforce innovation and opportunity act, 29 U.S.C. § 3101 et seq., as defined in 29 U.S.C. § 3102, 34 C.F.R. § 361.5 and 29 U.S.C. § 705.

(b) "Community service provider" means an association or organization licensed by the Kansas department for aging and disability services whose purpose is to provide support and services, relating to the ability to live and to work in the community, to persons who, without such support and services, would be unable or would have significant difficulty maintaining employment or living in the community. "Community service provider" also includes other governmental agencies that support or that elect to support eligible individuals with job placement and job preservation supports including, but not limited to, school districts, community mental health centers and vocational rehabilitation contractors.

(c) "Earned income" means compensation paid to a Kansas employee for competitive integrated employment that is equal or greater to the minimum wage and is performed in a competitive integrated setting.

(d) "Eligible individual" means an individual, including a high school student, who is employed by an employer in a competitive integrated setting, has a developmental disability that has been documented as required by the secretary for aging and disability services and who has agreed to provide the secretary for aging and disability services, or the secretary's designee, information required by the secretary pursuant to the Kansas targeted employment act, or to permit the secretary of revenue to

PROPOSED AMENDMENT  
Committee on Commerce  
2/17/2022

Providing that eligible employees must be Kansas residents

Prepared by Charles Reimer  
Office of Revisor of Statutes

a Kansas resident, is