

**79-32,160g. Limitation on credits earned through Kansas enterprise zone act and the job expansion and investment tax credit act.** Except as otherwise provided, for taxable years commencing after December 31, 2011, no credits may be earned through the Kansas enterprise zone act, K.S.A. 79-32,160a; or the job expansion and investment tax credit act, K.S.A. 79-32,153. Any carry forward credit that has been earned through the Kansas enterprise zone act, K.S.A. 79-32,160a, and is remaining after December 31, 2011, may be carried forward to succeeding taxable years as long as all requirements continue to be met. Any credit that has been earned through the job expansion and investment tax credit act, K.S.A. 79-32,153, with years left in recomputing the credit after December 31, 2011, may continue for the remainder of the nine-year period as long as all requirements continue to be met.

**History:** L. 2011, ch. 116, § 3; July 1.