

HOUSE BILL No. 2206

By Representative Kinzer

2-8

1 AN ACT concerning income taxation; relating to credits; child tax credit.

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

4 Section 1. (a) For tax year 2011, and all tax years thereafter, there
5 shall be allowed as a credit against the tax liability of a resident
6 individual imposed under the Kansas income tax act an amount equal to
7 25% of the amount of the child tax credit allowed against such taxpayer's
8 federal income tax liability pursuant to section 24 of the federal internal
9 revenue code for the tax year in which such credit was claimed against
10 the taxpayer's federal income tax liability.

11 (b) The credit allowed by this section shall not exceed the taxpayer's
12 income tax liability imposed under the Kansas income tax act, reduced by
13 the sum of any other credits allowable pursuant to law.

14 Sec. 2. This act shall take effect and be in force from and after its
15 publication in the statute book.

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