

HOUSE BILL No. 2347

By Committee on Taxation

2-17

1 AN ACT concerning income taxation; relating to the earned income tax
2 credit; amending K.S.A. 2010 Supp. 79-32,205 and repealing the
3 existing section.
4

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

6 Section 1. K.S.A. 2010 Supp. 79-32,205 is hereby amended to read
7 as follows: 79-32,205. (a) There shall be allowed as a credit against the
8 tax liability of a resident individual imposed under the Kansas income tax
9 act an amount equal to ~~18% for tax years 2010 through 2012, and an~~
10 ~~amount equal to 17%~~ 12.5% for tax year 2011, 8.75% for tax year 2012,
11 and 5% for tax year 2013, and all tax years thereafter, of the amount of
12 the earned income credit allowed against such taxpayer's federal income
13 tax liability pursuant to section 32 of the federal internal revenue code for
14 the taxable year in which such credit was claimed against the taxpayer's
15 federal income tax liability.

16 (b) ~~¶ Commencing in tax year 2011, and all tax years thereafter,~~ the
17 amount of the credit allowed by subsection (a) ~~exceeds shall not exceed~~
18 the taxpayer's income tax liability imposed under the Kansas income tax
19 act, ~~such excess amount shall be refunded to the taxpayer reduced by the~~
20 ~~sum of any other credits allowable pursuant to law.~~

21 Sec. 2. K.S.A. 2010 Supp. 79-32,205 is hereby repealed.

22 Sec. 3. This act shall take effect and be in force from and after its
23 publication in the statute book.
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