

SENATE BILL No. 106

By Committee on Assessment and Taxation

1-31

1 AN ACT concerning income taxation; relating to credits; expenses for
2 household and dependent care services necessary for gainful
3 employment.
4

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

6 Section 1. (a) Commencing in tax year 2013, and all tax years
7 thereafter, there shall be allowed as a credit against the tax liability of a
8 resident individual imposed under the Kansas income tax act an amount
9 equal to 25% of the amount of the credit allowed against such taxpayer's
10 federal income tax liability pursuant to section 21 of the federal internal
11 revenue code for expenses for household and dependent care services
12 necessary for gainful employment for the taxable year in which such credit
13 was claimed against the taxpayer's federal income tax liability.

14 (b) The credit allowed by subsection (a) shall not exceed the amount
15 of the tax imposed by K.S.A. 79-32,110, and amendments thereto, reduced
16 by the sum of any other credits allowable pursuant to law.

17 (c) No credit provided under this section shall be allowed any
18 individual who fails to provide a valid social security number issued by the
19 social security administration, to such individual, the individual's spouse
20 and every dependent of the individual.

21 Sec. 2. This act shall take effect and be in force from and after its
22 publication in the Kansas register.