

HOUSE BILL No. 2204

By Committee on Taxation

1-26

1 AN ACT concerning income taxation; relating to credits; establishing a
2 refundable family caregivers of disabled veterans tax credit.

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

5 Section 1. (a) (1) For tax year 2023, and all tax years thereafter, there
6 shall be allowed a credit against the tax liability of a resident individual
7 taxpayer imposed under the Kansas income tax act a family caregivers of
8 disabled veterans tax credit when the resident individual is a family
9 caregiver providing care to one or more disabled veterans for at least six
10 months of continuous, in-person personal care services.

11 (2) The family caregivers of disabled veterans tax credit shall be in
12 the amount of \$1,500 for a family caregiver providing care for a single
13 disabled veteran and \$3,000 for a family caregiver providing care for two
14 or more disabled veterans.

15 (3) Throughout each tax year, the department of revenue shall provide
16 on its public website:

17 (A) Notice of the availability of the family caregivers of disabled
18 veterans tax credit and any existing similar federal tax credit; and

19 (B) instructions on how to apply for the family caregivers of disabled
20 veterans tax credit and any existing similar federal tax credit.

21 (4) If the amount of the credit allowed exceeds the taxpayer's income
22 tax liability under the Kansas income tax act, such excess amount shall be
23 refunded to the taxpayer.

24 (b) As used in this section:

25 (1) "Armed forces" means the army, navy, air force, marine corps,
26 space force, coast guard and the reserve components thereof;

27 (2) "disabled veteran" means a former member of the armed forces of
28 the United States or the air or army national guard of any state who:

29 (A) Left such service with an honorable discharge or a date of
30 medical discharge;

31 (B) has received a total disability rating for service-connected
32 disability from the United States department of veterans affairs; and

33 (C) requires at least six months of continuous, in-person personal care
34 services;

35 (3) "family caregiver" means a resident individual who is 18 years of
36 age or older and is either:

1 (A) A spouse, son, daughter, parent, step-family member or extended
2 family member of the disabled veteran; or

3 (B) an individual who lives full-time with the disabled veteran or is
4 willing to do so if designated as a family caregiver;

5 (4) "providing care" means the provision of at least six months of
6 continuous, in-person personal care services, including, but not limited to:

7 (A) Support of health and well-being;

8 (B) assistance with everyday personal needs, such as feeding, bathing
9 and dressing; and

10 (C) providing safety, protection or instruction to another person
11 within such person's daily living environment; and

12 (5) "total disability" means the same as defined in 38 C.F.R. §
13 3.340(a).

14 (c) The secretary of revenue may adopt rules and regulations as
15 necessary for the administration of the provisions of this section.

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