

**SENATE BILL No. 264**

By Committee on Assessment and Taxation

2-16

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1 AN ACT concerning income taxation; relating to credits; increasing the tax  
2 credit amount for household and dependent care expenses; amending  
3 K.S.A. 79-32,111c and repealing the existing section.  
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 79-32,111c is hereby amended to read as follows:  
7 79-32,111c. (a) There shall be allowed as a credit against the tax liability  
8 of a resident individual imposed under the Kansas income tax act an  
9 amount equal to 12.5% for tax year 2018; an amount equal to 18.75% for  
10 tax year 2019; ~~and~~ an amount equal to 25% for tax ~~year~~ *years* 2020  
11 *through 2022; and an amount equal to 50% for tax year 2023*, and all tax  
12 years thereafter, of the amount of the credit allowed against such  
13 taxpayer's federal income tax liability pursuant to 26 U.S.C. § 21 for the  
14 taxable year in which such credit was claimed against the taxpayer's  
15 federal income tax liability.

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

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

23 Sec. 2. K.S.A. 79-32,111c is hereby repealed.

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