

STATE OF KANSAS

SENATE CHAMBER

MADAM PRESIDENT:

I move to amend **Senate Substitute for HB 2228**, on page 17, following line 32, by inserting:

"Sec. 6. K.S.A. 2017 Supp. 79-32,267 is hereby amended to read as follows: 79-32,267. (a) For taxable years commencing after December 31, 2011, and before January 1, 2022, there shall be allowed as a credit against the tax liability of a resident individual taxpayer an amount equal to the resident individual's income tax liability under the provisions of the Kansas income tax act, when the resident individual:

(1) Establishes domicile in: (A) A rural opportunity zone; or (B) Cowley or Crawford county on or after July 1, 2011, and prior to January 1, 2021 and was domiciled outside this state for five or more years immediately prior to establishing their domicile in: (A) A rural opportunity zone in this state; or (B) Cowley or Crawford county;

(2) had Kansas source income less than \$10,000 in any one year for five or more years immediately prior to establishing their domicile in: (A) A rural opportunity zone in this state; or (B) Cowley or Crawford county; and

(3) was domiciled in: (A) A rural opportunity zone; or (B) Cowley or Crawford county during the entire taxable year for which such credit is claimed.

(b) A resident individual may claim the credit authorized by this section for not more than five consecutive years following establishment of their domicile in: (1) A rural opportunity zone; or (2) Cowley or Crawford county.

(c) The maximum amount of any refund under this section shall be equal to the amount withheld from the resident individual's wages or payments other than wages pursuant to K.S.A. 79-

3294 et seq., and amendments thereto, or paid by the resident individual as estimated taxes pursuant to K.S.A. 79-32,101 et seq., and amendments thereto.

(d) No credit shall be allowed under this section if:

(1) The resident individual's income tax return on which the credit is claimed is not timely filed, including any extension; or

(2) the resident individual is delinquent in filing any return with, or paying any tax due to, the state of Kansas or any political subdivision thereof.

(e) This section shall be part of and supplemental to the Kansas income tax act.";

Also on page 17, in line 34, by striking "and" and inserting a comma; also in line 34, after "79-32,143a" by inserting "and 79-32,267";

And by renumbering sections accordingly;

On page 1, in the title, in line 4, after the semicolon by inserting "credits, residents of Cowley and Crawford counties;"; in line 5, by striking the first "and" and inserting a comma; also in line 5, after "79-32,143a" by inserting "and 79-32,267"

Senator \_\_\_\_\_