

**HOUSE BILL No. 2655**

By Representative Hodge

2-7

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1 AN ACT concerning income taxation; relating to credits, fitness facility  
2 membership fees.

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

5 Section 1. (a) For tax year 2018, and all tax years thereafter, there  
6 shall be allowed a credit against the tax liability of a resident individual  
7 imposed under the Kansas income tax act in an amount equal to 20% of  
8 expenditures paid by the taxpayer for membership fees or dues at a fitness  
9 facility. The amount of the credit allowed pursuant to this section shall not  
10 exceed \$250 for any taxpayer in any tax year.

11 (b) The credit allowed by subsection (a) shall not exceed the amount  
12 of the tax imposed by K.S.A. 79-32,110, and amendments thereto, reduced  
13 by the sum of any other credits allowable pursuant to law. The credit shall  
14 be deducted from the taxpayer's income tax liability for the taxable year in  
15 which the expenditures are made by the taxpayer. The taxpayer shall not  
16 be allowed to carry over any amount of such credit exceeding the  
17 taxpayer's income tax liability.

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