SENATE BILL No. 164

By Committee on Commerce

2-6

AN ACT concerning income taxation; relating to credits; providing a $2,000 tax credit for qualified employees of licensed child care facilities.

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

Section 1. (a) For taxable years beginning after December 31, 2022, a resident individual taxpayer who is a qualified employee of a licensed child care facility during the taxable year shall be allowed a credit against the tax imposed under the provisions of the Kansas income tax act in an amount equal to $2,000. The credit shall be deducted from the taxpayer's income tax liability for the taxable year in which the taxpayer is or has been a qualified employee. The credit shall not be refundable and may not be carried forward.

(b) The provisions of this section shall expire on December 31, 2025.

(c) As used in this section:

(1) "Child care center" means a facility:

(A) That provides care and educational activities for 13 or more children two weeks to 16 years of age for more than three hours and less than 24 hours per day including day time, evening and nighttime care; or

(B) that provides before and after school care for school-age children.

(2) "Child care facility" means the same as defined in K.S.A. 65-503(c)(1), and amendments thereto, but only includes:

(A) Child care centers;

(B) day care homes;

(C) group day care homes; and

(D) preschools.

(3) "Day care home" means the premises on which care is provided for a maximum of 10 children under 16 years of age.

(4) "Group day care home" means the premises on which care is provided for a maximum of 12 children under 16 years of age.

(5) "Kindergarten-age child" means a child who is attending kindergarten or who has completed kindergarten but has not entered first grade.

(6) (A) "Preschool" means a facility that:

(i) Provides learning experiences for children who have not attained the age of eligibility to enter kindergarten as prescribed in K.S.A. 72-3118,
and amendments thereto, and who are 30 months of age or older;
(ii) conducts sessions not exceeding three hours per session;
(iii) does not enroll any child more than one session per day; and
(iv) does not serve a meal.
(B) "Preschool" includes educational preschools, Montessori schools,
nursery schools, church-sponsored preschools and cooperatives.
(7) "Qualified employee" means an employee of a licensed child care
facility who works a minimum of 900 hours at a licensed child care facility
in the tax year.
(8) "School-age child" means an individual who is of kindergarten
age through the academic year in which the child is in the sixth grade and
who is attending the program.
Sec. 2. This act shall take effect and be in force from and after its
publication in the statute book.