SENATE BILL No. 323

By Committee on Assessment and Taxation

AN ACT concerning income taxation; relating to credits; certain registered apprenticeships.

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

Section 1. (a) For all taxable years commencing after December 31, 2012, there shall be allowed as a credit against the tax liability of a taxpayer imposed under the Kansas income tax act, an amount equal to $1,000 for each apprentice registered with the state of Kansas and employed by the taxpayer for at least seven full months or if the taxpayer employs multiple apprentices, an amount equal to $1,000 for 1,200 hours worked by the apprentices in the taxable year. A taxpayer may not claim a credit for an individual apprentice for more than four taxable years. In order to qualify for the credit allowed under this section, the apprentice must be employed pursuant to an apprenticeship agreement registered with the Kansas department of commerce apprenticeship council.

(b) The credit allowed by subsection (a) shall not exceed the amount of the tax imposed by the Kansas income tax act, reduced by the sum of any other credits allowable pursuant to law. If the amount of such tax credit exceeds the taxpayer's income tax liability for such taxable year, the amount thereof which exceeds such tax liability may be carried over for deduction from the taxpayer's income tax liability in the next succeeding taxable year or years until the total amount of the tax credits has been deducted from tax liability.

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