

## SENATE BILL No. 312

By Senators Hensley, Barone, Betts, Francisco, Gilstrap, Goodwin,  
Kelly and Lee

2-6

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10 AN ACT concerning income taxation; relating to the earned income  
11 credit; amending K.S.A. 2006 Supp. 79-32,205 and repealing the ex-  
12 isting section.  
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14 *Be it enacted by the Legislature of the State of Kansas:*

15 Section 1. K.S.A. 2006 Supp. 79-32,205 is hereby amended to read  
16 as follows: 79-32,205. (a) There shall be allowed as a credit against the  
17 tax liability of a resident individual imposed under the Kansas income tax  
18 act an amount equal to ~~15%~~ 20% for tax year ~~2002~~ 2007, and all tax years  
19 thereafter, of the amount of the earned income credit allowed against  
20 such taxpayer's federal income tax liability pursuant to section 32 of the  
21 federal internal revenue code for the taxable year in which such credit  
22 was claimed against the taxpayer's federal income tax liability.

23 (b) If the amount of the credit allowed by subsection (a) exceeds the  
24 taxpayer's income tax liability imposed under the Kansas income tax act,  
25 such excess amount shall be refunded to the taxpayer.

26 Sec. 2. K.S.A. 2006 Supp. 79-32,205 is hereby repealed.

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