

## HOUSE BILL No. 2376

By Representatives O'Malley, Davis, Jack and Siegfried

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9 AN ACT concerning income taxation; relating to credits; certain home  
10 repairs.

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

13 Section 1. (a) For all taxable years beginning after December 31,  
14 2004, there shall be allowed a tax credit against the income tax liability  
15 imposed upon a taxpayer pursuant to the Kansas income tax act, in an  
16 amount equal to 25% of qualified expenditures or the amount of \$1,000,  
17 whichever is less, incurred in the repair and maintenance of such tax-  
18 payer's residence. If the amount of such tax credit exceeds the qualified  
19 taxpayer's income tax liability for the year in which the qualified expend-  
20 itures were incurred, the amount which exceeds such taxpayer's tax lia-  
21 bility shall be refunded to the taxpayer. As used in this section, "taxpayer"  
22 means a Kansas resident who is 65 years of age or older as of January 1  
23 of the tax year; and "qualified expenditures" means the costs and expenses  
24 incurred by a taxpayer in the exterior repair of the taxpayer's residence,  
25 if such residence is 50 or more years old with an appraised value of less  
26 than \$150,000. Such costs and expenses are limited to replacement of or  
27 repair to the roof, gutters, garage door, driveway, foundation, chimney or  
28 windows; or exterior painting.

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