

SENATE BILL No. 191

By Senators Hensley, Barone, Betts, Gilstrap, Goodwin, Haley and
Steineger

2-3

10 AN ACT concerning income taxation; relating to the earned income
11 credit; amending K.S.A. 2004 Supp. 79-32,205 and repealing the ex-
12 isting section.
13

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

15 Section 1. K.S.A. 2004 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~~ 2005, 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 K.S.A. 2004 Supp. 79-32,205 is hereby repealed.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.