

## HOUSE BILL No. 2108

By Committee on Higher Education

1-27

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9 AN ACT concerning income taxation; relating to credits; education  
10 expenses.

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

13 Section 1. (a) For all taxable years commencing after December 31,  
14 2008, there shall be allowed as a credit against the tax liability of a resident  
15 individual imposed under the Kansas income tax act an amount equal to  
16 10% of the amount of the credit against such taxpayer's federal income  
17 tax liability pursuant to section 25A of the federal internal revenue code  
18 for the taxable year in which such credit was claimed against the taxpayer's  
19 federal income tax liability. Except as otherwise provided, as used in this  
20 section, terms and phrases shall have the meanings ascribed thereto by  
21 the provisions of section 25A of the federal internal revenue code.

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

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