

HOUSE BILL No. 2748

By Committee on Health and Human Services

Requested by Representative McDonald

2-7

1 AN ACT concerning public assistance; relating to certain personal hygiene
2 products; establishing the personal hygiene fund and program within
3 the Kansas department for children and families; prescribing eligibility
4 requirements for such program; authorizing the secretary for children
5 and families to adopt rules and regulations to administer such program;
6 providing an individual income tax credit for taxpayer contributions to
7 the personal hygiene fund.

8
9 *Be it enacted by the Legislature of the State of Kansas:*

10 Section 1. (a) For purposes of this section:

11 (1) "Diapers" means absorbent garments worn by infants or toddlers
12 who are not toilet-trained or by individuals who are incapable of
13 controlling their bladder or bowel movements.

14 (2) "Incontinence products" means products designed specifically for
15 hygiene matters related to urinary incontinence, including, but not limited
16 to, adult diapers.

17 (3) "Period products" means tampons, panty liners, menstrual cups,
18 sanitary napkins and other similar tangible personal property designed for
19 period hygiene in connection with the human menstrual cycle.

20 (4) "Personal hygiene products" means diapers, incontinence products
21 and period products.

22 (b) Subject to appropriations, the secretary for children and families
23 shall establish a program for the purpose of providing individuals with
24 monthly financial assistance for the purchase of personal hygiene
25 products. To qualify for such program, an individual shall be eligible for or
26 receiving:

27 (1) Food assistance pursuant to K.S.A. 39-709, and amendments
28 thereto; or

29 (2) assistance pursuant to the federal special supplemental food
30 program for women, infants and children.

31 (c) The secretary for children and families shall adopt rules and
32 regulations to implement and administer the program established by this
33 section.

34 (d) There is hereby established in the state treasury the personal
35 hygiene fund. The personal hygiene fund shall be administered by the

1 secretary for children and families. All expenditures from such fund shall
2 be for the purpose of providing individuals with monthly financial
3 assistance for the purchase of personal hygiene products pursuant to the
4 program established in subsection (b) and rules and regulations adopted by
5 the secretary for children and families pursuant to subsection (c). All
6 expenditures from such fund shall be made in accordance with
7 appropriation acts upon warrants of the director of accounts and reports
8 issued pursuant to vouchers approved by the secretary for children and
9 families or the secretary's designee. The secretary for children and families
10 may accept donations, grants, gifts and bequests to the fund. The secretary
11 for children and families shall remit all moneys received under this section
12 to the state treasurer in accordance with the provisions of K.S.A. 75-4215,
13 and amendments thereto. Upon receipt of each such remittance, the state
14 treasurer shall deposit the entire amount in the state treasury to the credit
15 of the personal hygiene fund.

16 Sec. 2. (a) For tax year 2025, and all tax years thereafter, there shall
17 be a credit against the tax liability of a taxpayer imposed under the Kansas
18 income tax act in an amount equal to 50% of the total amount contributed
19 during the taxable year by a taxpayer to the secretary for children and
20 families on behalf of the personal hygiene fund established by section 1,
21 and amendments thereto.

22 (b) The credit allowed by this section shall be deducted from the
23 taxpayer's income tax liability for the taxable year in which the
24 contributions are made by the taxpayer. If the amount of such tax credit
25 exceeds the taxpayer's income tax liability, the taxpayer shall be allowed to
26 carry over any amount of such unused credit exceeding the taxpayer's
27 income tax liability for up to three taxable years immediately following the
28 taxable year for which the credits were allowed. The credit shall not be
29 refundable.

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