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MEMORANDUM

To: Members of the House Committee on Taxation
From: Office of Revisor of Statutes
Date: February 3, 2025
Subject: House Bill No. 2096 (As Introduced)

Summary

House Bill No. 2096 provides that Kansas housing investor tax credits will be transferable from the year that the credit was originally issued.

The bill provides that instead of the transfer qualifying "beginning in the year the credit is transferred", the credit will be allowed to be transferred "beginning in the year the cash investment was originally made by the qualified investor".

Lastly, the bill provides a new subsection (g) that states that the changes contained in the bill shall apply retroactively to any credits issued for tax year 2022 and all tax years thereafter.