

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
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**MEMORANDUM**

To: Senate Committee on Assessment and Taxation  
From: Office of Revisor of Statutes  
Date: March 3, 2025  
Subject: Senate Bill No. 179, As Introduced

**Summary**

Senate Bill No. 179 relates to income tax and would establish a refundable child tax credit for resident individuals beginning with tax year 2025 for each qualifying child of the taxpayer in an amount based upon Kansas adjusted gross income.

Kansas adjusted <u>gross income</u>	Amount of credit <u>per qualifying child</u>
\$0 to \$25,000	\$600
Over \$25,000 but not over \$50,000	\$400
Over \$50,000 but not over \$75,000	\$200
Over \$75,000 but not over \$100,000	\$100
Over \$100,000 but not over \$200,000	\$75
Over \$200,000 but not over \$350,000	\$50
Over \$350,000	\$25

For tax years after 2025, the threshold income amounts and credit amounts shall be increased by a cost of living adjustment. An individual may be claimed as a qualifying child by only one taxpayer per tax year except that married individuals filing separate returns may each claim ½ of the credit amount that would have been claimed on a joint return.

The bill includes a definition of "qualifying child" that includes relationship, place of abode, age (under age 6) and support requirements.

The bill would take effect from and after its publication in the statute book.