

HOUSE BILL No. 2620

By Representatives Osman, Amyx, Ballard, Boatman, Brownlee Paige, Carlin, Carmichael, Curtis, Featherston, Haskins, Martinez, McDonald, Melton, Meyer, Mosley, Oropeza, L. Ruiz, Sawyer, Sawyer Clayton, Schlingensiepen, Simmons, Stogsdill, Wikle, Woodard and Xu

2-2

1 AN ACT concerning income taxation; relating to credits; increasing the
2 eligible credit amount for the earned income tax credit; amending
3 K.S.A. 79-32,205 and repealing the existing section.
4

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

6 Section 1. K.S.A. 79-32,205 is hereby amended to read as follows:
7 79-32,205. (a) There shall be allowed as a credit against the tax liability of
8 a resident individual imposed under the Kansas income tax act an amount
9 equal to 18% ~~for tax years 2010 through 2012, and an amount equal to~~
10 ~~17%~~ for tax year ~~2013~~ 2026, and all tax years thereafter, of the amount of
11 the earned income credit allowed against such taxpayer's federal income
12 tax liability pursuant to section 32 of the federal internal revenue code for
13 the taxable year in which such credit was claimed against the taxpayer's
14 federal income tax liability.

15 (b) If the amount of the credit allowed by subsection (a) exceeds the
16 taxpayer's income tax liability imposed under the Kansas income tax act,
17 such excess amount shall be refunded to the taxpayer.

18 Sec. 2. K.S.A. 79-32,205 is hereby repealed.

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