

SESSION OF 2026

SUPPLEMENTAL NOTE ON SENATE BILL NO. 74

As Further Amended by Senate Committee on
Assessment and Taxation

Brief*

SB 74, as further amended, would enact a tax credit for certain expenditures on purchases of lockable gun and ammunition storage and repeal certain tax credits.

Lockable Gun and Ammunition Storage Credit

The bill would create a credit against individual income tax liability for purchases of lockable gun and ammunition storage designed primarily for such use. The credit, which would be limited to Kansas residents for tax years 2026 through 2028, would be in an amount equal to 25 percent of such expenditures with an annual limit of \$250 per taxpayer.

Any unused portion of the tax credit could be carried forward until used.

Repeal of Certain Tax Credits

The bill would also repeal the following tax credits:

- Agritourism Liability Insurance Credit;
- Assistive Technology Contribution Credit;
- Declared Disaster Capital Investment Credit;
- Environmental Compliance Credit;

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <https://klrd.gov/>

- Owners Promoting Employment Across Kansas (PEAK) Credit [*Note:* The Owners PEAK Credit is distinct from the withholding retention incentive program established by the PEAK Act, which would not be impacted by the bill.]; and
- Swine Facility Improvement Credit.

[*Note:* The tax credits that would be repealed by the bill are all credits that have previously sunset or have not been claimed by any taxpayers in recent years.]

Background

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Petersen.

Senate Committee on Assessment and Taxation

In the Senate Committee hearing on February 13, 2025, **proponent** testimony was provided by Senator Petersen and a representative of the National Shooting Sports Foundation. Proponents generally stated the intent of the bill was to encourage the use of lockable gun storage without imposing any mandates on gun owners.

Written-only proponent testimony was provided by a private citizen.

No other testimony was provided.

On February 25, 2025, the Senate Committee amended the bill to require the items purchased be designed primarily for gun and ammunition storage and to replace a refundability provision with a provision allowing any unused credit to be carried forward.

On January 27, 2026, the Senate Committee further amended the bill to repeal certain tax credits and make the lockable gun and ammunition storage credit available for tax years 2026 through 2028.

[*Note:* The credits that would be repealed by the bill are a subset of credits that would have been repealed by 2024 SB 546, which had a hearing in the Senate Committee on Assessment and Taxation during the 2024 Session.]

Fiscal Information

A revised fiscal note on the bill, as further amended by the Senate Committee, was not immediately available.

According to the Department of Revenue, enactment of the bill, as further amended by the Senate Committee, would reduce State General Fund receipts by \$0.6 million per year in FY 2027 through FY 2029.

According to the revised fiscal note prepared by the Division of the Budget on the bill, as introduced, the Department of Revenue also indicates enactment of the bill would require \$177,221 of expenditures and 1.0 additional full-time equivalent (FTE) position in FY 2026, and an ongoing 1.0 FTE position and \$72,191 of expenditures in future years.

Any fiscal effect associated with enactment of the bill is not reflected in *The FY 2026 Governor's Budget Report*.

Taxation; income tax; tax credits; gun safes; repeal