

## HOUSE BILL No. 2648

By Representative Toplikar

2-12

1 AN ACT concerning income taxation; relating to credits; adjusting the  
2 credit and income amounts for the income tax credit for purchases of  
3 food in this state; amending K.S.A. 79-32,271 and repealing the  
4 existing section.

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

7 Section 1. K.S.A. 79-32,271 is hereby amended to read as follows:  
8 79-32,271. (a) ~~For any taxable year commencing after December 31, 2014,~~  
9 A credit shall be allowed against the tax imposed by the Kansas income  
10 tax act on the Kansas taxable income of an individual income taxpayer  
11 who purchased food in this state, had federal adjusted gross income for the  
12 tax year ~~that did not exceed \$30,615 as set forth in subsection (d),~~ and  
13 meets the qualifications in subsections (b) and (c).

14 (b) During the entire tax year a taxpayer filing single, head of  
15 household, or married filing separate, or the taxpayer and the taxpayer's  
16 spouse if married filing jointly, must be domiciled in this state. For  
17 purposes of this credit, "domicile" shall not include any correctional  
18 facility, or portion thereof, as defined in K.S.A. 75-5202, and amendments  
19 thereto, any juvenile correctional facility, or portion thereof, as defined in  
20 K.S.A. 38-2302, and amendments thereto, any correctional facility of the  
21 federal bureau of prisons located in the state of Kansas, or any city or  
22 county jail facility in the state of Kansas.

23 (c) *For the taxable years prior to January 1, 2019,* during the entire  
24 tax year a taxpayer filing single, head of household, or married filing  
25 separate, or the taxpayer or the taxpayer's spouse if married filing jointly,  
26 must be either: (1) A person having a disability, regardless of age; (2) a  
27 person without a disability who is 55 years of age or older; or (3) a person  
28 without a disability who is younger than 55 years of age who claims an  
29 exemption for one or more dependent children under 18 years of age. *For*  
30 *all tax years commencing after December 31, 2019, the credit shall be*  
31 *available to any taxpayer who satisfies the income requirements of*  
32 *subsection (d).*

33 (d) (1) *For the taxable years prior to January 1, 2020,* the amount of  
34 the credit shall be \$125 for every exemption claimed on the taxpayer's  
35 federal income tax return, ~~except that for any taxpayer whose federal~~  
36 ~~adjusted gross income, hereinafter referred to as "AGI," for the tax year~~

1 *did not exceed \$30,615. No exemption shall be counted for a dependent*  
2 *unless the dependent is a child under 18 years of age.*

3 *(2) (A) For all tax years commencing after December 31, 2019, the*  
4 *amount of the credit shall be:*

5 *(i) \$372 for married filing jointly filing status taxpayers whose AGI*  
6 *for the tax year did not exceed \$67,000;*

7 *(ii) \$290 for head of household filing status taxpayers whose AGI for*  
8 *the tax year did not exceed \$50,000; or*

9 *(iii) \$248 for all other tax filing status taxpayers whose AGI for the*  
10 *tax year did not exceed \$41,000.*

11 *(B) The credit pursuant to this paragraph shall not be allowed for*  
12 *any taxpayer enrolled in the federal food stamp program.*

13 *(e) The credit allowed under this provision shall be applied against*  
14 *the taxpayer's income tax liability after all other credits allowed under the*  
15 *income tax act. For the taxable years prior to January 1, 2020, it shall not*  
16 *be refundable and may not be carried forward. For all tax years*  
17 *commencing after December 31, 2019, if the amount of credit pursuant to*  
18 *subsection (d) exceeds the taxpayer's income tax liability, such excess*  
19 *amount shall be refunded to the taxpayer.*

20 *(f) (1) For the taxable years prior to January 1, 2020, every taxpayer*  
21 *claiming the credit shall supply the division in support of a claim,*  
22 *reasonable proof of domicile, age and disability.*

23 *(2) A claim alleging disability shall be supported by a report of the*  
24 *examining physician of the claimant with a statement or certificate that the*  
25 *applicant has a disability as defined in subsection (g).*

26 *(g) "Disability" means: (1) Inability to engage in any substantial*  
27 *gainful activity by reason of any medically determinable physical or*  
28 *mental impairment which can be expected to result in death or has lasted*  
29 *or can be expected to last for a continuous period of not less than 12*  
30 *months, and an individual shall be determined to be under a disability only*  
31 *if the physical or mental impairment or impairments are of such severity*  
32 *that the individual is not only unable to do the individual's previous work*  
33 *but cannot, considering age, education and work experience, engage in any*  
34 *other kind of substantial gainful work which exists in the national*  
35 *economy, regardless of whether such work exists in the immediate area in*  
36 *which the individual lives or whether a specific job vacancy exists for the*  
37 *individual, or whether the individual would be hired if application was*  
38 *made for work. For purposes of this paragraph, with respect to any*  
39 *individual, "work which exists in the national economy" means work*  
40 *which exists in significant numbers either in the region where the*  
41 *individual lives or in several regions of the country; and "physical or*  
42 *mental impairment" means an impairment that results from anatomical,*  
43 *physiological or psychological abnormalities which are demonstrable by*

- 1 medically acceptable clinical and laboratory diagnostic techniques; or
- 2 (2) blindness and inability by reason of blindness to engage in
- 3 substantial gainful activity requiring skills or abilities comparable to those
- 4 of any gainful activity in which the individual has previously engaged with
- 5 some regularity and over a substantial period of time. For purposes of this
- 6 paragraph, "blindness" means central visual acuity of  $^{20}/_{200}$  or less in the
- 7 better eye with the use of a correcting lens. An eye which is accompanied
- 8 by a limitation in the fields of vision such that the widest diameter of the
- 9 visual field subtends an angle no greater than 20 degrees shall be
- 10 considered for the purpose of this paragraph as having a central visual
- 11 acuity of  $^{20}/_{200}$  or less.
- 12 (h) The secretary of revenue is hereby authorized to adopt such rules
- 13 and regulations as may be necessary for the administration of the
- 14 provisions of this section.
- 15 Sec. 2. K.S.A. 79-32,271 is hereby repealed.
- 16 Sec. 3. This act shall take effect and be in force from and after its
- 17 publication in the statute book.