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**REVISOR *of* STATUTES**

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

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 20, 2024

Subject: House Bill No. 2687

**Summary**

House Bill No. 2687 would provide an income tax credit for each qualifying child of the taxpayer. The amount of credit would be dependent on the income and set forth in the table in the bill with the amount of credit decreasing with the rise in Kansas adjusted gross income. The maximum amount of the credit would be \$600 per qualifying child for incomes up to \$25,000. The minimum amount of credit would be \$25 for taxpayers with income over \$350,000. The income and threshold amounts would be subject to increases in subsequent years based on the cost-of-living adjustment.

Married individuals filing separate returns would each claim  $\frac{1}{2}$  of the amount of credit per qualifying child.

The credit would be a refundable credit for the taxpayer.

The Secretary of Revenue would be required to compile an annual report each year that includes the number of taxpayers receiving the credit, the adjusted threshold income amounts and the credit amounts, the aggregate amount of the credits, an analysis of the cost of the credit and any other information necessary to evaluation the effectiveness of the credit.