STATE OF KANSAS

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SENATE CHAMBER

MR. PRESIDENT:

I move to amend **SB 498**, on page 1, following line 7, by inserting:

"New Section 1. (a) For tax years 2026 through 2028, there shall be allowed a credit against the tax liability of a resident individual imposed under the Kansas income tax act in an amount equal to 25% of the expenditures made by the individual during such tax year to purchase lockable gun and ammunition storage that is designed primarily for gun and ammunition storage. The amount of such credit allowed each tax year shall not exceed $250 for any taxpayer.

(b) If the amount of the credit allowed by subsection (a) exceeds the taxpayer's income tax liability imposed under the Kansas income tax act for the tax year in which the credit is allowed, the amount of credit that exceeds such tax liability may be carried forward for deduction from the taxpayer's income tax liability in the next succeeding tax year or years until the total amount of the credit has been deducted from tax liability.";

And by renumbering sections accordingly;

Also on page 1, in the title, in line 1, after the second semicolon by inserting "providing a tax credit for expenditures for lockable gun and ammunition storage;"

Senator _____