Session of 2025

HOUSE BILL No. 2024

By Committee on Taxation

Requested by Representative Hoheisel

1-16

AN ACT concerning income taxation; enacting the fighting chance for firefighters act; providing a tax credit for firefighters who incur unreimbursed medical expenses for screening for occupation-related cancer.

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

Section 1. Sections 1 through 3, and amendments thereto, shall be known and may be cited as the fighting chance for firefighters act.

Sec. 2. As used in sections 1 through 3, and amendments thereto:

(a) "Cancer" means:

(1) Lung cancer, prostate cancer, testicular cancer, skin cancer, colon cancer or breast cancer; or

(2) any form of cancer that is generally recognized by the professional healthcare community as having a higher risk of occurrence in an individual who performs firefighting services.

(b) "Firefighter" means an individual trained or certified as skilled in the prevention and control of fires in residential and commercial structures or naturally occurring fires commonly known as wildfires and who is serving or has served in a position in Kansas requiring actual performance of duty for the control of any such fires as a public employee or volunteer.

(c) "Medical procedure to detect cancer" means any medical procedure and associated analysis used to detect cancer or assess cancer for treatment, including, but not limited to, blood testing, genetic testing, biopsy or any medical imaging technology.

(d) "Unreimbursed expense" means an expense that is not covered or not fully covered under a health insurance policy and for which a Kansas taxpayer who is a firefighter expends money and is not able to recover the expenditure. An "unreimbursed expense" does not require the appeal of a decision by a health insurer.

Sec. 3. (a) For tax year 2025, and all tax years thereafter, there shall be allowed a credit against the tax liability of a resident firefighter imposed under the Kansas income tax act in an amount equal to the amount of unreimbursed expense incurred and paid by the firefighter for any medical procedure to detect cancer, up to a maximum amount of $250 in the year for which the return is filed. The maximum credit allowed,

including any carryover credit amount as provided by subsection (b), may be limited as provided by subsection (c).

(b) The credit authorized by subsection (a) shall not be refundable. If the amount of the credit allowed by subsection (a) for a taxable year exceeds the taxpayer's income tax liability for the taxable year, the amount thereof that exceeds such tax liability may be carried over and credited against the taxpayer's income tax liability in the next succeeding taxable year or years for up to five taxable years. Any unused portion of a credit that is carried over to the next succeeding tax year shall be allowed in addition to any credit allowed for such tax year, up to a total maximum credit of $250 per tax year except if reduced pursuant to subsection (c).

(c) For tax year 2025, the total amount of credits allowed under this section shall not exceed $1,500,000. For tax year 2026, and each tax year thereafter, if the total tax credits authorized by this section exceed $1,500,000 in any tax year, the secretary shall allow such credits but shall factor the excess over $1,500,000 into a percentage adjustment for the subsequent tax year. The secretary of taxation shall annually calculate and publish on the website of the department of revenue a percentage, if any, by which the credits authorized by this section shall be reduced, so that the maximum total amount of such credits allowed is estimated not to exceed $1,500,000 for such tax year. The formula to be used for the percentage adjustment shall be $1,500,000 divided by the amount of the credits allowed in the prior tax year, except that for tax year 2026, the denominator shall be the amount of the total credits claimed, including any claims disallowed due to the limitation on total credits for tax year 2025.

(d) The secretary of revenue may adopt rules and regulations to implement the provisions of this section.

Sec. 4. This act shall take effect and be in force from and after its publication in the statute book.