

**SENATE BILL No. 277**

By Committee on Ways and Means

3-27

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AN ACT concerning income taxation; relating to deductions and credits for long-term care insurance premiums paid by an individual.

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

Section 1. Notwithstanding any provision of law to the contrary, there shall be a deduction from Kansas adjusted gross income of an individual equal to the amount of premiums paid by such individual for long-term care insurance as defined in K.S.A. 40-2227 and amendments thereto during the taxable year. This section shall apply to all taxable years commencing after December 31, 2002.

Sec. 2. A credit against the taxes otherwise due under the Kansas income tax act shall be allowed to an individual for premiums paid for long-term care insurance as defined in K.S.A. 40-2227 and amendments thereto during the taxable year as provided in this section. The amount of such credit allowed by this section shall be equal to 25% of the total amount of long-term care insurance premiums paid by the individual during the taxable year. The election to claim the credit shall be made at the time of filing the tax return in accordance with law. If the credit allowed by this section exceeds the taxes imposed under the Kansas income tax act for the taxable year, that portion of the credit which exceeds those taxes shall be refunded to the taxpayer. This section shall apply to all taxable years commencing after December 31, 2002.

Sec. 3. This act shall take effect and be in force from and after its publication in the statute book.