

HOUSE BILL No. 2371

By Committee on Federal and State Affairs

2-2

9 AN ACT concerning income taxation; relating to credits; employers who
10 employ certain members of the Kansas army and air national guard or
11 a Kansas unit of the reserve forces of the United States.
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13 *Be it enacted by the Legislature of the State of Kansas:*

14 Section 1. (a) For taxable years 2007, 2008 and 2009, an employer
15 who employs a member of the Kansas army and air national guard or a
16 member of a Kansas unit of the reserve forces of the United States who
17 was federally activated and deployed on or after August 7, 1990, shall be
18 allowed a credit against the income tax imposed by the Kansas income
19 tax act in an amount equal to 25% of the amount paid during the taxable
20 year by such employer to such member as salary or compensation. Such
21 credit shall not exceed \$7,000 for each member employed by such em-
22 ployer. The credit provided in this section shall be limited to salary or
23 compensation paid to such member for one year for each member em-
24 ployed by such employer.

25 (b) The credit allowed by this section shall not exceed the amount of
26 tax imposed under the Kansas income tax act reduced by the sum of any
27 other credits allowable pursuant to law. If the amount of the credit al-
28 lowed by subsection (a) of this section exceeds the taxpayer's income tax
29 liability imposed under the Kansas income tax act, such excess amount
30 may be carried over for credit in the same manner in the succeeding
31 taxable years until the total amount of such credit is used.

32 Sec. 2. This act shall take effect and be in force from and after its
33 publication in the statute book.