

CHAPTER 104

HOUSE BILL No. 2967

AN ACT concerning the Kansas national guard; relating to periods of state active duty; cost of certain health insurance; amending K.S.A. 2005 Supp. 79-32,213 and repealing the existing section.

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

Section 1. K.S.A. 2005 Supp. 79-32,213 is hereby amended to read as follows: 79-32,213. (a) For taxable years commencing after December 31, 2001, the employer of any officer or enlisted member of the Kansas national guard shall be allowed a credit against the income tax imposed by the Kansas income tax in an amount equal to amounts paid by such employer for health insurance for such officer or member and such officer's or member's family during any period or consecutive periods of state active duty in excess of 30 days if such employer is not otherwise required to pay for such insurance.

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

(c) For taxable years commencing after December 31, 2001, on or before December 15, 2002, and each ensuing year, ~~upon certification by the adjutant general to the director of accounts and reports of the amount that an employer, who is shall pay to a political subdivision of the state; which is the employer of any officer or enlisted member of the Kansas national guard the amount equal to the amount paid by such employer for health insurance for such officer or member and such officer's or member's family during any period or consecutive periods of state active duty in excess of 30 days, if such employer is not otherwise required to pay for such insurance and upon such certification, the director of accounts and reports shall transfer from the state general fund to the general fund of such employer an amount equal to the amount paid for such health insurance, subject to the allocation of funds for such purpose by the state finance fund in accordance with this subsection.~~ Each officer and enlisted member of the national guard requesting reimbursement under this section shall present proof of such health insurance cost on forms furnished by the adjutant general. *The state finance council, acting on this matter which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in subsection (c) of K.S.A. 75-3711c, and amendments thereto, is hereby authorized to make allocations to and authorize expenditures by the adjutant general from the state emergency fund for reimbursements to political subdivisions for payment of health insurance costs for members of the national guard for periods of state active duty as provided by this subsection.*

Sec. 2. K.S.A. 2005 Supp. 79-32,213 is hereby repealed.

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

Approved April 13, 2006.

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