

STATE OF KANSAS

SENATE CHAMBER

MR. PRESIDENT:

I move to amend **SB 376**, As Amended by Senate Committee, on page 1, in line 23, by striking "through 2029" and inserting "and 2023"; following line 27, by inserting:

"(e) For tax years 2024 through 2029, the income tax credit provided by this section shall only be available to taxpayers:

(1) Subject to the income tax imposed pursuant to K.S.A. 79-32,110, and amendments thereto, and shall be applied only against such taxpayers income tax liability; and

(2) who certify in writing to the director of taxation that such taxpayer made no profit and had no Kansas income tax liability, excluding any applicable tax credits, for one of the two tax years immediately preceding the tax year for which the tax credit provided by this section is claimed."

Senator _____