

KANSAS OFFICE of  
**REVISOR of STATUTES**

LEGISLATURE of THE STATE of KANSAS

*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Members of the House Committee on Taxation  
From: Office of Revisor of Statutes  
Date: January 29, 2025  
Subject: House Bill No. 2024 (As Introduced)

**Summary**

House Bill No. 2024 enacts the fighting chance for firefighters act by providing an income tax credit for firefighters who incur unreimbursed medical expenses for screening for occupation-related cancer.

Commencing in tax year 2025, a credit in an amount up to \$250 would be provided for unreimbursed expenses incurred and paid by the firefighter for any medical procedure to detect cancer. The credit may be carried-over for up to five taxable years. The credit is non-refundable.

For tax year 2025, the total amount of credits allowed shall not exceed \$1,500,000. For tax year 2026, and each tax year thereafter, if the total tax credits authorized under the bill exceed \$1,500,000 in any tax year, the Secretary of Revenue shall allow such credits but shall factor the excess over \$1,500,000 into a percentage adjustment for the subsequent tax years.