

STATE OF KANSAS

SENATE CHAMBER

MR. PRESIDENT:

I move to amend **SB 79**, As Amended by Senate Committee, on page 1, following line 8, by inserting:

"New Section 1. For tax year 2025, and all tax years thereafter, there shall be allowed a credit against the tax liability imposed under the Kansas income tax act in an amount equal to 100% of any expenses paid or incurred by any retailer during the taxable year related to compliance with the provisions of K.S.A. 39-709(b)(21), and amendments thereto. If the amount of the credit allowed by this section exceeds the taxpayer's income tax liability imposed under the Kansas income tax act, such excess amount shall be refunded to the taxpayer.";

And by renumbering sections accordingly;

Also on page 1, in the title, in line 1, by striking "public assistance; relating to"; in line 5, after the semicolon by inserting "providing a refundable income tax credit for expenses paid or incurred by retailers to comply with such prohibition;"

Senator _____