

## HOUSE BILL No. 2232

By Committee on Taxation

Requested by Jeanne Gawdun on behalf of Kansans for Life

2-4

1 AN ACT concerning income taxation; relating to credits; establishing a  
2 child tax credit.

3  
4 *Be it enacted by the Legislature of the State of Kansas:*

5 Section 1. (a)(1) For tax year 2025, and all tax years thereafter, there  
6 shall be allowed a credit against the tax liability of a resident individual  
7 imposed under the Kansas income tax act. The amount of credit allowed  
8 pursuant to this section shall be in an amount equal to \$1,000 for each  
9 qualifying child of the taxpayer. An additional credit shall be allowed in an  
10 amount equal to \$1,000 for each unborn child. A taxpayer may take the  
11 additional credit in the taxable year that the unborn child is born or  
12 stillborn. Alternatively, the taxpayer may elect to take the additional credit  
13 for an unborn child that is born or stillborn prior to the date required for  
14 filing a return pursuant to K.S.A. 79-3221, and amendments thereto, of the  
15 successive taxable year if such election is made at the time of filing the  
16 return. In no instance shall the additional credit be used for more than one  
17 taxable year.

18 (2) If the amount of the credit allowed by this section exceeds the  
19 taxpayer's income tax liability imposed under the Kansas income tax act,  
20 such excess amount shall be refunded to the taxpayer.

21 (b) As used in this section:

22 (1) "Bears a relationship" means an individual that is related to the  
23 taxpayer as:

24 (A) A child of the taxpayer or a descendant of such a child; or

25 (B) a brother, sister, stepbrother or stepsister of the taxpayer or a  
26 descendant of any such relative.

27 (2) "Qualifying child" means, with respect to any taxpayer for any  
28 taxable year, an individual who:

29 (A) (i) Bears a relationship to the taxpayer;

30 (ii) has the same principal place of abode as the taxpayer:

31 (a) For more than  $\frac{1}{2}$  of such taxable year if such qualifying child was  
32 not born in that taxable year; or

33 (b) at any time during the taxable year for a child born during the  
34 taxable year;

35 (iii) has not attained 18 years of age as of the close of the calendar

1 year in which the taxable year of the taxpayer begins;

2 (iv) has not provided over  $\frac{1}{2}$  of such individual's own support for the  
3 calendar year in which the taxable year of the taxpayer begins; and

4 (v) has not filed a joint return, other than only for a claim of refund,  
5 with the individual's spouse for the taxable year;

6 (B) is an unborn child that bears a relationship to the taxpayer; or

7 (C) is a child that is stillborn that bears a relationship to the taxpayer  
8 and a certificate of birth resulting in stillbirth is issued pursuant to K.S.A.  
9 65-2440, and amendments thereto.

10 (3) "Unborn child" means an individual of the species homo sapiens,  
11 from the beginning of the biological development of that individual,  
12 including fertilization, until the point of the earlier of being born alive or  
13 death resulting in stillbirth issued pursuant to K.S.A. 65-2440, and  
14 amendments thereto.

15 (c) A qualifying child shall not be used to qualify for the tax credit  
16 pursuant to this section for more than one taxpayer in a single tax year. No  
17 credit provided under this section shall be allowed to any taxpayer who  
18 fails to provide a valid social security number issued by the social security  
19 administration to such taxpayer, the taxpayer's spouse and every qualifying  
20 child unless a certificate of birth resulting in stillbirth issued pursuant to  
21 K.S.A. 65-2440, and amendments thereto, is provided.

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