

HOUSE BILL No. 2395

By Committee on Taxation

Requested by Representative Alcalá on behalf of Representative Martínez

2-27

1 AN ACT concerning income taxation; relating to credits; establishing the
2 shelter to home pet rescue act providing for a tax credit for expenses
3 incurred for the care of adopted cats and dogs.
4

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

6 Section 1. (a) The provisions of this section shall be known and may
7 be cited as the shelter to home pet rescue act.

8 (b) For tax year 2025, and all tax years thereafter, there shall be
9 allowed a credit against the tax liability of a resident individual taxpayer
10 imposed under the Kansas income tax act in an amount equal to the
11 expenses incurred and paid by the taxpayer for the care of a single cat or
12 dog that resides indoors and is owned by the taxpayer up to \$250 for the
13 first year for a particular qualifying animal in the year for which the return
14 is filed. The credit shall not exceed \$100 for a particular animal after the
15 first year such credit is taken. A particular animal shall only be eligible for
16 credits for six taxable years. A taxpayer shall be allowed a credit for up to
17 three animals per tax year subject to the limitations set forth in this section.

18 (c) Qualifying expenses shall only be taken by one taxpayer in the
19 year in which the credit is claimed. In order to qualify for the credit, the
20 taxpayer must provide receipts and documentation, as required by the
21 secretary of revenue, substantiating the expenses incurred for the cat or
22 dog and documentation proving such cat or dog had been spayed or
23 neutered. Any qualifying expenses must be purchased before December 1st
24 in the year in which the credit is claimed. As used in this section, expense
25 means the costs incurred and paid for the following:

- 26 (1) Vaccines administered by a veterinarian;
27 (2) veterinarian expenses incurred for spaying or neutering the cat or
28 dog;
29 (3) inserting a microchip into the animal that would provide the
30 owner's contact information;
31 (4) food for the animal; and
32 (5) any other animal supplies intended for and used by the animal.

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