

*As Further Amended by Senate Committee*

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*Session of 2025*

**SENATE BILL No. 74**

By Committee on Assessment and Taxation

1-23

1 AN ACT concerning income taxation; relating to credits; providing a  
2 refundable tax credit for expenditures for lockable gun and ammunition  
3 storage; *repealing unused tax credits relating to agritourism liability*  
4 *insurance, assistive technology contributions, declared disaster*  
5 *capital investment, environmental compliance, owners promoting*  
6 *employment across Kansas and swine facility improvement;*  
7 *amending K.S.A. 65-7107 and repealing the existing section; also*  
8 *repealing K.S.A. 79-32,204, 79-32,222, 79-32,262 and 79-32,266 and*  
9 *K.S.A. 2025 Supp. 32-1438.*

10

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

12 *New* Section 1. (a) For tax years ~~2025~~ ~~2026~~ through ~~2027~~ ~~2028~~, there  
13 shall be allowed a credit against the tax liability of a resident individual  
14 imposed under the Kansas income tax act in an amount equal to 25% of  
15 the expenditures made by the individual during such tax year to purchase  
16 lockable gun and ammunition storage *that is designed primarily for gun*  
17 *and ammunition storage.* The amount of such credit allowed each tax year  
18 shall not exceed \$250 for any taxpayer.

19 (b) If the amount of the credit allowed by subsection (a) exceeds the  
20 taxpayer's income tax liability imposed under the Kansas income tax act,  
21 such excess amount shall be refunded to the taxpayer *for the tax year in*  
22 *which the credit is allowed, the amount of credit that exceeds such tax*  
23 *liability may be carried forward for deduction from the taxpayer's*  
24 *income tax liability in the next succeeding tax year or years until the*  
25 *total amount of the credit has been deducted from tax liability.*

26 *Sec. 2. On and after January 1, 2027, K.S.A. 65-7107 is hereby*  
27 *amended to read as follows: 65-7107. (a) Appropriate state agencies are*  
28 *hereby directed to amend their the state plans of such agencies to protect*  
29 *the benefits of those families and individuals receiving such benefits by*  
30 *adding language consistent with the following: Any funds in an*  
31 *individual development account, including accrued interest, shall be*  
32 *disregarded when determining eligibility to receive the amount of any*  
33 *public assistance or benefits.*

34 (b) A program contributor shall be allowed a credit against state

1 income tax imposed under the Kansas income tax act in an amount equal  
2 to 25% of the contribution amount.

3 (e) The institute shall verify all tax credit claims by contributors. The  
4 administration of the community-based organization, with the cooperation  
5 of the participating financial institutions, shall submit the names of  
6 contributors and the total amount each contributor contributes to the  
7 individual development account reserve fund for the calendar year. The  
8 institute shall determine the date by which such information shall be  
9 submitted to the institute by the local administrator. The institute shall  
10 submit verification of qualified tax credits pursuant to K.S.A. 65-7101  
11 through 65-7107, and amendments thereto, to the department of revenue.

12 (d) The total tax credits authorized pursuant to this section shall not  
13 exceed \$6,250 in any fiscal year.

14 (e) The provisions of this section shall be applicable to all taxable  
15 years commencing after December 31, 2002.

16 (f) For tax year 2013 and all tax years thereafter, the income tax  
17 credit provided by this section shall only be available to taxpayers subject  
18 to the income tax on corporations imposed pursuant to subsection (e) of  
19 K.S.A. 79-32,110, and amendments thereto, and shall be applied only  
20 against such taxpayer's corporate income tax liability.

21 *Sec. 3. On and after January 1, 2027, K.S.A. 65-7107, 79-32,204,  
22 79-32,222, 79-32,262 and 79-32,266 and K.S.A. 2025 Supp. 32-1438 are  
23 hereby repealed.*

24 Sec. 4. This act shall take effect and be in force from and after its  
25 publication in the statute book.