

**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 (c) 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. 2. 4.~~ This act shall take effect and be in force from and after its  
25 publication in the statute book.