

SENATE BILL No. 12

By Committee on Ways and Means

1-13

Proposed Amendment to SB12

February 4, 2011

For Senate Judiciary Committee

by Scott Wells, Assistant Revisor

Requested by Senator King

Senate Judiciary

Attachment

2-9-11  
3

1 AN ACT concerning civil procedure; relating to bankruptcy; exempt  
2 property; earned income tax credit.  
3

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

5 Section 1. An individual debtor under the federal bankruptcy reform  
6 act of 1978 (11 U.S.C. §101 et seq.), may exempt the debtor's right to  
7 receive tax credits allowed pursuant to section 32 of the federal internal  
8 revenue code of 1986, as amended, and K.S.A. 2010 Supp. 79-32,205,  
9 and amendments thereto. Nothing in this section shall be construed to  
10 limit the right of offset, attachment or other process with respect to the  
11 earned income tax credit for the payment of child support or spousal  
12 maintenance.

13 Sec. 2. This act shall take effect and be in force from and after its  
14 publication in the Kansas register.

An exemption pursuant to this section shall not exceed the maximum credit allowed to the debtor under section 32 of the federal internal revenue code of 1986, as amended, for the ~~present~~ tax year.

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