

STATE OF KANSAS

HOUSE OF REPRESENTATIVES

MR. CHAIRMAN:

I move to amend **House Substitute for SB 177**, on page 1, following line 10, by inserting:

"New Section 1. (a) For taxable years commencing after December 31, 2012, and before January 1, 2016, there shall be allowed as a credit against the tax liability of a resident individual taxpayer who has been unemployed for at least 12 consecutive months an amount equal to the resident individual's income tax liability under the provisions of the Kansas income tax act, when the resident individual:

(1) Moves from a high unemployment county in Kansas and establishes domicile in a rural opportunity zone on or after July 1, 2012, and prior to January 1, 2016, for the purpose of accepting employment in such rural opportunity zone, remains employed for at least 12 consecutive months and was:

(A) Domiciled in this state but not in a county designated as a rural opportunity zone pursuant to K.S.A. 2011 Supp. 74-50,222, and amendments thereto, for at least 12 months immediately prior to establishing such resident individual's domicile in a rural opportunity zone in this state; or

(B) domiciled in this state in a county with high employment which is designated as a rural opportunity zone pursuant to K.S.A. 2011 Supp. 74-50,222, and amendments thereto, for at least 12 months immediately prior to establishing such resident individual's domicile in a different county designated rural opportunity zone in this state; and

(2) was domiciled in a rural opportunity zone during the entire taxable year for which such credit is claimed.

(b) A resident individual may claim the credit authorized by this section for not more than

three consecutive years following establishment of their domicile in a rural opportunity zone.

(c) The maximum amount of any refund under this section shall be equal to the amount withheld from the resident individual's wages or payments other than wages pursuant to K.S.A. 79-3294 *et seq.*, and amendments thereto, or paid by the resident individual as estimated taxes pursuant to K.S.A. 79-32,101 *et seq.*, and amendments thereto.

(d) No credit shall be allowed under this section if:

(1) The resident individual's income tax return on which the credit is claimed is not timely filed, including any extension; or

(2) the resident individual is delinquent in filing any return with, or paying any tax due to, the state of Kansas or any political subdivision thereof.

(e) For the purposes of this section, "high unemployment county" means a county which has an unemployment rate of at least 5% as determined by the secretary of labor.

(f) This section shall be part of and supplemental to the Kansas income tax act..

(g) As used in this section, "rural opportunity zones" means those counties designated as rural opportunity zones pursuant to K.S.A. 74-50,222 on January 1, 2012.";

And renumbering all remaining sections accordingly

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\_\_\_\_\_ District.