

**HOUSE BILL No. 2756**

By Committee on Appropriations

2-16

1 AN ACT concerning taxation; establishing an income tax credit for certain  
2 persons obtaining employment in a rural opportunity zone.

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

5 Section 1. (a) For taxable years commencing after December 31,  
6 2012, and before January 1, 2016, there shall be allowed as a credit against  
7 the tax liability of a resident individual taxpayer an amount equal to the  
8 resident individual's income tax liability under the provisions of the  
9 Kansas income tax act, when the resident individual:

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

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

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

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

26 (b) A resident individual may claim the credit authorized by this  
27 section for not more than three consecutive years following establishment  
28 of their domicile in a rural opportunity zone.

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

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

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

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

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

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

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

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