

*As Amended by Senate Committee*

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*Session of 2011*

**SENATE BILL No. 12**

By Committee on Ways and Means

1-13

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

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

5 Section 1. An individual debtor under the federal bankruptcy  
6 reform act of 1978 (11 U.S.C. §101 et seq.), may exempt the debtor's  
7 right to receive tax credits allowed pursuant to section 32 of the federal  
8 internal revenue code of 1986, as amended, and K.S.A. 2010 Supp. 79-  
9 32,205, and amendments thereto. ***An exemption pursuant to this***  
10 ***section shall not exceed the maximum credit allowed to the debtor***  
11 ***under section 32 of the federal internal revenue code of 1986, as***  
12 ***amended, for the current tax year.*** Nothing in this section shall be  
13 construed to limit the right of offset, attachment or other process with  
14 respect to the earned income tax credit for the payment of child support  
15 or spousal maintenance.

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