

HOUSE BILL No. 2329

By Representatives Menghini, Ballard, Carlin, Davis, Finney, Frownfelter, Grant, Henderson, Houston, Kuether, Lusk, Sawyer, Trimmer, Victors, Weigel, Whipple, Wilson and Winn

2-13

1 AN ACT concerning income taxation; relating to the earned income tax
2 credit; amending K.S.A. 2012 Supp. 79-32,205 and repealing the
3 existing section.
4

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

6 Section 1. K.S.A. 2012 Supp. 79-32,205 is hereby amended to read as
7 follows: 79-32,205. (a) There shall be allowed as a credit against the tax
8 liability of a resident individual imposed under the Kansas income tax act
9 an amount equal to 18% for tax-years year 2010 through 2012, and an
10 amount equal to 17% for tax year 2013, and all tax years thereafter, of the
11 amount of the earned income credit allowed against such taxpayer's federal
12 income tax liability pursuant to section 32 of the federal internal revenue
13 code for the taxable year in which such credit was claimed against the
14 taxpayer's federal income tax liability.

15 (b) If the amount of the credit allowed by subsection (a) exceeds the
16 taxpayer's income tax liability imposed under the Kansas income tax act,
17 such excess amount shall be refunded to the taxpayer.

18 Sec. 2. K.S.A. 2012 Supp. 79-32,205 is hereby repealed.

19 Sec. 3. This act shall take effect and be in force from and after its
20 publication in the Kansas register.