

As Amended by House Committee

Session of 2014

HOUSE BILL No. 2642

By Committee on Taxation

2-12

1 AN ACT concerning income taxation; relating to deductions; net gain
2 from the sale of certain cattle, horses or other livestock; **credits,**
3 **expenditures to make dwelling or facility accessible for persons**
4 **with a disability;** amending K.S.A. 2013 Supp. 79-32,117 and 79-
5 **32,177** and repealing the existing ~~section~~ **sections.**

6
7 *Be it enacted by the Legislature of the State of Kansas:*

8 Section 1. K.S.A. 2013 Supp. 79-32,117 is hereby amended to read as
9 follows: 79-32,117. (a) The Kansas adjusted gross income of an individual
10 means such individual's federal adjusted gross income for the taxable year,
11 with the modifications specified in this section.

12 (b) There shall be added to federal adjusted gross income:

13 (i) Interest income less any related expenses directly incurred in the
14 purchase of state or political subdivision obligations, to the extent that the
15 same is not included in federal adjusted gross income, on obligations of
16 any state or political subdivision thereof, but to the extent that interest
17 income on obligations of this state or a political subdivision thereof issued
18 prior to January 1, 1988, is specifically exempt from income tax under the
19 laws of this state authorizing the issuance of such obligations, it shall be
20 excluded from computation of Kansas adjusted gross income whether or
21 not included in federal adjusted gross income. Interest income on
22 obligations of this state or a political subdivision thereof issued after
23 December 31, 1987, shall be excluded from computation of Kansas
24 adjusted gross income whether or not included in federal adjusted gross
25 income.

26 (ii) Taxes on or measured by income or fees or payments in lieu of
27 income taxes imposed by this state or any other taxing jurisdiction to the
28 extent deductible in determining federal adjusted gross income and not
29 credited against federal income tax. This paragraph shall not apply to taxes
30 imposed under the provisions of K.S.A. 79-1107 or 79-1108, and
31 amendments thereto, for privilege tax year 1995, and all such years
32 thereafter.

33 (iii) The federal net operating loss deduction.

34 (iv) Federal income tax refunds received by the taxpayer if the
35 deduction of the taxes being refunded resulted in a tax benefit for Kansas
36 income tax purposes during a prior taxable year. Such refunds shall be

1 included in income in the year actually received regardless of the method
2 of accounting used by the taxpayer. For purposes hereof, a tax benefit shall
3 be deemed to have resulted if the amount of the tax had been deducted in
4 determining income subject to a Kansas income tax for a prior year
5 regardless of the rate of taxation applied in such prior year to the Kansas
6 taxable income, but only that portion of the refund shall be included as
7 bears the same proportion to the total refund received as the federal taxes
8 deducted in the year to which such refund is attributable bears to the total
9 federal income taxes paid for such year. For purposes of the foregoing
10 sentence, federal taxes shall be considered to have been deducted only to
11 the extent such deduction does not reduce Kansas taxable income below
12 zero.

13 (v) The amount of any depreciation deduction or business expense
14 deduction claimed on the taxpayer's federal income tax return for any
15 capital expenditure in making any building or facility accessible to the
16 handicapped, for which expenditure the taxpayer claimed the credit
17 allowed by K.S.A. 79-32,177, and amendments thereto.

18 (vi) Any amount of designated employee contributions picked up by
19 an employer pursuant to K.S.A. 12-5005, 20-2603, 74-4919 and 74-4965,
20 and amendments thereto.

21 (vii) The amount of any charitable contribution made to the extent the
22 same is claimed as the basis for the credit allowed pursuant to K.S.A. 79-
23 32,196, and amendments thereto.

24 (viii) The amount of any costs incurred for improvements to a swine
25 facility, claimed for deduction in determining federal adjusted gross
26 income, to the extent the same is claimed as the basis for any credit
27 allowed pursuant to K.S.A. 2013 Supp. 79-32,204, and amendments
28 thereto.

29 (ix) The amount of any ad valorem taxes and assessments paid and
30 the amount of any costs incurred for habitat management or construction
31 and maintenance of improvements on real property, claimed for deduction
32 in determining federal adjusted gross income, to the extent the same is
33 claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,203,
34 and amendments thereto.

35 (x) Amounts received as nonqualified withdrawals, as defined by
36 K.S.A. 2013 Supp. 75-643, and amendments thereto, if, at the time of
37 contribution to a family postsecondary education savings account, such
38 amounts were subtracted from the federal adjusted gross income pursuant
39 to paragraph (xv) of subsection (c) of K.S.A. 79-32,117, and amendments
40 thereto, or if such amounts are not already included in the federal adjusted
41 gross income.

42 (xi) The amount of any contribution made to the same extent the
43 same is claimed as the basis for the credit allowed pursuant to K.S.A. 2013

1 Supp. 74-50,154, and amendments thereto.

2 (xii) For taxable years commencing after December 31, 2004,
3 amounts received as withdrawals not in accordance with the provisions of
4 K.S.A. 2013 Supp. 74-50,204, and amendments thereto, if, at the time of
5 contribution to an individual development account, such amounts were
6 subtracted from the federal adjusted gross income pursuant to paragraph
7 (xiii) of subsection (c), or if such amounts are not already included in the
8 federal adjusted gross income.

9 (xiii) The amount of any expenditures claimed for deduction in
10 determining federal adjusted gross income, to the extent the same is
11 claimed as the basis for any credit allowed pursuant to K.S.A. 2013 Supp.
12 79-32,217 through 79-32,220 or 79-32,222, and amendments thereto.

13 (xiv) The amount of any amortization deduction claimed in
14 determining federal adjusted gross income to the extent the same is
15 claimed for deduction pursuant to K.S.A. 2013 Supp. 79-32,221, and
16 amendments thereto.

17 (xv) The amount of any expenditures claimed for deduction in
18 determining federal adjusted gross income, to the extent the same is
19 claimed as the basis for any credit allowed pursuant to K.S.A. 2013 Supp.
20 79-32,223 through 79-32,226, 79-32,228 through 79-32,231, 79-32,233
21 through 79-32,236, 79-32,238 through 79-32,241, 79-32,245 through 79-
22 32,248 or 79-32,251 through 79-32,254, and amendments thereto.

23 (xvi) The amount of any amortization deduction claimed in
24 determining federal adjusted gross income to the extent the same is
25 claimed for deduction pursuant to K.S.A. 2013 Supp. 79-32,227, 79-
26 32,232, 79-32,237, 79-32,249, 79-32,250 or 79-32,255, and amendments
27 thereto.

28 (xvii) The amount of any amortization deduction claimed in
29 determining federal adjusted gross income to the extent the same is
30 claimed for deduction pursuant to K.S.A. 2013 Supp. 79-32,256, and
31 amendments thereto.

32 (xviii) For taxable years commencing after December 31, 2006, the
33 amount of any ad valorem or property taxes and assessments paid to a state
34 other than Kansas or local government located in a state other than Kansas
35 by a taxpayer who resides in a state other than Kansas, when the law of
36 such state does not allow a resident of Kansas who earns income in such
37 other state to claim a deduction for ad valorem or property taxes or
38 assessments paid to a political subdivision of the state of Kansas in
39 determining taxable income for income tax purposes in such other state, to
40 the extent that such taxes and assessments are claimed as an itemized
41 deduction for federal income tax purposes.

42 (xix) For all taxable years beginning after December 31, 2012, the
43 amount of any: (1) Loss from business as determined under the federal

1 internal revenue code and reported from schedule C and on line 12 of the
2 taxpayer's form 1040 federal individual income tax return; (2) loss from
3 rental real estate, royalties, partnerships, S corporations, except those with
4 wholly owned subsidiaries subject to the Kansas privilege tax, estates,
5 trusts, residual interest in real estate mortgage investment conduits and net
6 farm rental as determined under the federal internal revenue code and
7 reported from schedule E and on line 17 of the taxpayer's form 1040
8 federal individual income tax return; and (3) farm loss as determined under
9 the federal internal revenue code and reported from schedule F and on line
10 18 of the taxpayer's form 1040 federal income tax return; all to the extent
11 deducted or subtracted in determining the taxpayer's federal adjusted gross
12 income. For purposes of this subsection, references to the federal form
13 1040 and federal schedule C, schedule E, and schedule F, shall be to such
14 form and schedules as they existed for tax year 2011, and as revised
15 thereafter by the internal revenue service.

16 (xx) For all taxable years beginning after December 31, 2012, the
17 amount of any deduction for self-employment taxes under section 164(f)
18 of the federal internal revenue code as in effect on January 1, 2012, and
19 amendments thereto, in determining the federal adjusted gross income of
20 an individual taxpayer.

21 (xxi) For all taxable years beginning after December 31, 2012, the
22 amount of any deduction for pension, profit sharing, and annuity plans of
23 self-employed individuals under section 62(a)(6) of the federal internal
24 revenue code as in effect on January 1, 2012, and amendments thereto, in
25 determining the federal adjusted gross income of an individual taxpayer.

26 (xxii) For all taxable years beginning after December 31, 2012, the
27 amount of any deduction for health insurance under section 162(l) of the
28 federal internal revenue code as in effect on January 1, 2012, and
29 amendments thereto, in determining the federal adjusted gross income of
30 an individual taxpayer.

31 (xxiii) For all taxable years beginning after December 31, 2012, the
32 amount of any deduction for domestic production activities under section
33 199 of the federal internal revenue code as in effect on January 1, 2012,
34 and amendments thereto, in determining the federal adjusted gross income
35 of an individual taxpayer.

36 (xxiv) For taxable years commencing after December 31, 2013, that
37 portion of the amount of any expenditure deduction claimed in
38 determining federal adjusted gross income for expenses paid for medical
39 care of the taxpayer or the taxpayer's spouse or dependents when such
40 expenses were paid or incurred for an abortion, or for a health benefit plan,
41 as defined in K.S.A. 2013 Supp. 65-6731, and amendments thereto, for the
42 purchase of an optional rider for coverage of abortion in accordance with
43 K.S.A. 2013 Supp. 40-2,190, and amendments thereto, to the extent that

1 such taxes and assessments are claimed as an itemized deduction for
2 federal income tax purposes.

3 (xxv) For taxable years commencing after December 31, 2013, that
4 portion of the amount of any expenditure deduction claimed in
5 determining federal adjusted gross income for expenses paid by a taxpayer
6 for health care when such expenses were paid or incurred for abortion
7 coverage, a health benefit plan, as defined in K.S.A. 2013 Supp. 65-6731,
8 and amendments thereto, when such expenses were paid or incurred for
9 abortion coverage or amounts contributed to health savings accounts for
10 such taxpayer's employees for the purchase of an optional rider for
11 coverage of abortion in accordance with K.S.A. 2013 Supp. 40-2,190, and
12 amendments thereto, to the extent that such taxes and assessments are
13 claimed as a deduction for federal income tax purposes.

14 (c) There shall be subtracted from federal adjusted gross income:

15 (i) Interest or dividend income on obligations or securities of any
16 authority, commission or instrumentality of the United States and its
17 possessions less any related expenses directly incurred in the purchase of
18 such obligations or securities, to the extent included in federal adjusted
19 gross income but exempt from state income taxes under the laws of the
20 United States.

21 (ii) Any amounts received which are included in federal adjusted
22 gross income but which are specifically exempt from Kansas income
23 taxation under the laws of the state of Kansas.

24 (iii) The portion of any gain or loss from the sale or other disposition
25 of property having a higher adjusted basis for Kansas income tax purposes
26 than for federal income tax purposes on the date such property was sold or
27 disposed of in a transaction in which gain or loss was recognized for
28 purposes of federal income tax that does not exceed such difference in
29 basis, but if a gain is considered a long-term capital gain for federal
30 income tax purposes, the modification shall be limited to that portion of
31 such gain which is included in federal adjusted gross income.

32 (iv) The amount necessary to prevent the taxation under this act of
33 any annuity or other amount of income or gain which was properly
34 included in income or gain and was taxed under the laws of this state for a
35 taxable year prior to the effective date of this act, as amended, to the
36 taxpayer, or to a decedent by reason of whose death the taxpayer acquired
37 the right to receive the income or gain, or to a trust or estate from which
38 the taxpayer received the income or gain.

39 (v) The amount of any refund or credit for overpayment of taxes on
40 or measured by income or fees or payments in lieu of income taxes
41 imposed by this state, or any taxing jurisdiction, to the extent included in
42 gross income for federal income tax purposes.

43 (vi) Accumulation distributions received by a taxpayer as a

1 beneficiary of a trust to the extent that the same are included in federal
2 adjusted gross income.

3 (vii) Amounts received as annuities under the federal civil service
4 retirement system from the civil service retirement and disability fund and
5 other amounts received as retirement benefits in whatever form which
6 were earned for being employed by the federal government or for service
7 in the armed forces of the United States.

8 (viii) Amounts received by retired railroad employees as a
9 supplemental annuity under the provisions of 45 U.S.C. §§ 228b (a) and
10 228c (a)(1) et seq.

11 (ix) Amounts received by retired employees of a city and by retired
12 employees of any board of such city as retirement allowances pursuant to
13 K.S.A. 13-14,106, and amendments thereto, or pursuant to any charter
14 ordinance exempting a city from the provisions of K.S.A. 13-14,106, and
15 amendments thereto.

16 (x) For taxable years beginning after December 31, 1976, the amount
17 of the federal tentative jobs tax credit disallowance under the provisions of
18 26 U.S.C. § 280 C. For taxable years ending after December 31, 1978, the
19 amount of the targeted jobs tax credit and work incentive credit
20 disallowances under 26 U.S.C. § 280 C.

21 (xi) For taxable years beginning after December 31, 1986, dividend
22 income on stock issued by Kansas Venture Capital, Inc.

23 (xii) For taxable years beginning after December 31, 1989, amounts
24 received by retired employees of a board of public utilities as pension and
25 retirement benefits pursuant to K.S.A. 13-1246, 13-1246a and 13-1249,
26 and amendments thereto.

27 (xiii) For taxable years beginning after December 31, 2004, amounts
28 contributed to and the amount of income earned on contributions deposited
29 to an individual development account under K.S.A. 2013 Supp. 74-50,201
30 et seq., and amendments thereto.

31 (xiv) For all taxable years commencing after December 31, 1996, that
32 portion of any income of a bank organized under the laws of this state or
33 any other state, a national banking association organized under the laws of
34 the United States, an association organized under the savings and loan
35 code of this state or any other state, or a federal savings association
36 organized under the laws of the United States, for which an election as an
37 S corporation under subchapter S of the federal internal revenue code is in
38 effect, which accrues to the taxpayer who is a stockholder of such
39 corporation and which is not distributed to the stockholders as dividends of
40 the corporation. For all taxable years beginning after December 31, 2012,
41 the amount of modification under this subsection shall exclude the portion
42 of income or loss reported on schedule E and included on line 17 of the
43 taxpayer's form 1040 federal individual income tax return.

1 (xv) For all taxable years beginning after December 31, 2006,
2 amounts not exceeding \$3,000, or \$6,000 for a married couple filing a
3 joint return, for each designated beneficiary which are contributed to a
4 family postsecondary education savings account established under the
5 Kansas postsecondary education savings program or a qualified tuition
6 program established and maintained by another state or agency or
7 instrumentality thereof pursuant to section 529 of the internal revenue
8 code of 1986, as amended, for the purpose of paying the qualified higher
9 education expenses of a designated beneficiary at an institution of
10 postsecondary education. The terms and phrases used in this paragraph
11 shall have the meaning respectively ascribed thereto by the provisions of
12 K.S.A. 2013 Supp. 75-643, and amendments thereto, and the provisions of
13 such section are hereby incorporated by reference for all purposes thereof.

14 (xvi) For all taxable years beginning after December 31, 2004,
15 amounts received by taxpayers who are or were members of the armed
16 forces of the United States, including service in the Kansas army and air
17 national guard, as a recruitment, sign up or retention bonus received by
18 such taxpayer as an incentive to join, enlist or remain in the armed services
19 of the United States, including service in the Kansas army and air national
20 guard, and amounts received for repayment of educational or student loans
21 incurred by or obligated to such taxpayer and received by such taxpayer as
22 a result of such taxpayer's service in the armed forces of the United States,
23 including service in the Kansas army and air national guard.

24 (xvii) For all taxable years beginning after December 31, 2004,
25 amounts received by taxpayers who are eligible members of the Kansas
26 army and air national guard as a reimbursement pursuant to K.S.A. 48-
27 281, and amendments thereto, and amounts received for death benefits
28 pursuant to K.S.A. 48-282, and amendments thereto, or pursuant to section
29 1 or section 2 of chapter 207 of the 2005 Session Laws of Kansas, and
30 amendments thereto, to the extent that such death benefits are included in
31 federal adjusted gross income of the taxpayer.

32 (xviii) For the taxable year beginning after December 31, 2006,
33 amounts received as benefits under the federal social security act which
34 are included in federal adjusted gross income of a taxpayer with federal
35 adjusted gross income of \$50,000 or less, whether such taxpayer's filing
36 status is single, head of household, married filing separate or married filing
37 jointly; and for all taxable years beginning after December 31, 2007,
38 amounts received as benefits under the federal social security act which
39 are included in federal adjusted gross income of a taxpayer with federal
40 adjusted gross income of \$75,000 or less, whether such taxpayer's filing
41 status is single, head of household, married filing separate or married filing
42 jointly.

43 (xix) Amounts received by retired employees of Washburn university

1 as retirement and pension benefits under the university's retirement plan.

2 (xx) For all taxable years beginning after December 31, 2012, the
3 amount of any: (1) Net profit from business as determined under the
4 federal internal revenue code and reported from schedule C and on line 12
5 of the taxpayer's form 1040 federal individual income tax return; (2) net
6 income from rental real estate, royalties, partnerships, S corporations,
7 estates, trusts, residual interest in real estate mortgage investment conduits
8 and net farm rental as determined under the federal internal revenue code
9 and reported from schedule E and on line 17 of the taxpayer's form 1040
10 federal individual income tax return; and (3) net farm profit as determined
11 under the federal internal revenue code and reported from schedule F and
12 on line 18 of the taxpayer's form 1040 federal income tax return; all to the
13 extent included in the taxpayer's federal adjusted gross income. For
14 purposes of this subsection, references to the federal form 1040 and
15 federal schedule C, schedule E, and schedule F, shall be to such form and
16 schedules as they existed for tax year 2011 and as revised thereafter by the
17 internal revenue service.

18 (xxi) *For all taxable years beginning after December 31, 2012, the*
19 *amount of net gain from the sale of: (1) Cattle and horses, regardless of*
20 *age, held by the taxpayer for draft, breeding, dairy or sporting purposes,*
21 *and held by such taxpayer for 24 months or more from the date of*
22 *acquisition; and (2) other livestock, regardless of age, held by the*
23 *taxpayer for draft, breeding, dairy or sporting purposes, and held by such*
24 *taxpayer for 12 months or more from the date of acquisition. **The***
25 **subtraction from federal adjusted gross income shall be limited to the**
26 **amount of the additions recognized under the provisions of paragraph**
27 **(xix) of subsection (b) attributable to the business in which the**
28 **livestock sold had been used. As used in this paragraph, the term**
29 *"livestock" shall not include poultry.*

30 (d) There shall be added to or subtracted from federal adjusted gross
31 income the taxpayer's share, as beneficiary of an estate or trust, of the
32 Kansas fiduciary adjustment determined under K.S.A. 79-32,135, and
33 amendments thereto.

34 (e) The amount of modifications required to be made under this
35 section by a partner which relates to items of income, gain, loss, deduction
36 or credit of a partnership shall be determined under K.S.A. 79-32,131, and
37 amendments thereto, to the extent that such items affect federal adjusted
38 gross income of the partner.

39 **New Sec. 2. (a) Any resident individual taxpayer who makes**
40 **expenditures for the purpose of making all or any portion of an**
41 **existing facility accessible to individuals with a disability, which**
42 **facility is used as, or in connection with, such taxpayer's principal**
43 **dwelling or the principal dwelling of a lineal ascendant or descendant,**

1 including construction of a small barrier-free living unit attached to
 2 such principal dwelling, shall be entitled to claim a tax credit in an
 3 amount equal to the applicable percentage of such expenditures or
 4 \$9,000, whichever is less, against the income tax liability imposed
 5 against such taxpayer pursuant to article 32 of chapter 79 of the
 6 Kansas Statutes Annotated, and amendments thereto. Nothing in this
 7 subsection shall be deemed to prevent any such taxpayer from
 8 claiming such credit: (1) For each principal dwelling in which the
 9 taxpayer or lineal ascendant or descendant may reside, or facility used
 10 in connection therewith; or (2) more than once, but not more often
 11 than once every four-year period of time. The applicable percentage of
 12 such expenditures eligible for credit shall be as set forth in the
 13 following schedule:

Taxpayers Kansas Adjusted Gross Income	% of expenditures eligible for credit
18 \$0 to \$25,000.....	100%
19 Over \$25,000 but not over \$30,000.....	90%
20 Over \$30,000 but not over \$35,000.....	80%
21 Over \$35,000 but not over \$40,000.....	70%
22 Over \$40,000 but not over \$45,000.....	60%
23 Over \$45,000 but not over \$55,000.....	50%
24 Over \$55,000.....	0

25

26 Such tax credit shall be deducted from the taxpayer's income tax
 27 liability for the taxable year in which the expenditures are made by
 28 the taxpayer. If the amount of such tax credit exceeds the taxpayer's
 29 income tax liability for such taxable year, the amount thereof which
 30 exceeds such tax liability may be carried over for deduction from the
 31 taxpayer's income tax liability in the next succeeding taxable year or
 32 years until the total amount of the tax credit has been deducted from
 33 tax liability, except that no such tax credit shall be carried over for
 34 deduction after the fourth taxable year succeeding the taxable year in
 35 which the expenditures are made.

36 (b) Notwithstanding the provisions of subsection (a), if the
 37 amount of the taxpayer's tax liability is less than \$2,250 in the first
 38 year in which the credit is claimed under this section, an amount equal
 39 to the amount by which $\frac{1}{4}$ of the credit allowable under this section
 40 exceeds such tax liability shall be refunded to the taxpayer and the
 41 amount by which such credit exceeds such tax liability less the amount
 42 of such refund may be carried over for the next three succeeding
 43 taxable years. If the amount of the taxpayer's tax liability is less than

1 \$2,250 in the second year in which the credit is claimed under this
2 section, an amount equal to the amount by which $\frac{1}{3}$ of the amount of
3 the credit carried over from the first taxable year exceeds such tax
4 liability shall be refunded to the taxpayer and the amount by which
5 the amount of the credit carried over from the first taxable year
6 exceeds such tax liability less the amount of such refund may be
7 carried over for the next two succeeding taxable years. If the amount
8 of the taxpayer's tax liability is less than \$2,250 in the third year in
9 which the credit is claimed under this section, an amount equal to the
10 amount by which $\frac{1}{2}$ of the amount carried over from the second
11 taxable year exceeds such tax liability shall be refunded to the
12 taxpayer and the amount by which the amount of the credit carried
13 over from the second taxable year exceeds such tax liability less the
14 amount of such refund may be carried over to the next succeeding
15 taxable year. If the amount of the credit carried over from the third
16 taxable year exceeds the taxpayer's income tax liability for such year,
17 the amount thereof which exceeds such tax liability shall be refunded
18 to the taxpayer.

19 (c) The provisions of this section are applicable to tax year 2013,
20 and all tax years thereafter.

21 Sec. 3. K.S.A. 2013 Supp. 79-32,177 is hereby amended to read as
22 follows: 79-32,177. ~~(a)~~ Any taxpayer who makes expenditures for the
23 purpose of making all or any portion of an existing facility accessible
24 to individuals with a disability, or who makes expenditures for the
25 purpose of making all or any portion of a facility or of equipment
26 usable for the employment of individuals with a disability, which
27 facility or equipment is on real property located in this state and used
28 in a trade or business or held for the production of income, shall be
29 entitled to claim an income tax credit in an amount equal to 50% of
30 such expenditures or, the amount of \$10,000, whichever is less, against
31 the income tax liability imposed against such taxpayer pursuant to
32 article 32 of chapter 79 of the Kansas Statutes Annotated, *and*
33 *amendments thereto*. Such tax credit shall be deducted from the
34 taxpayer's income tax liability for the taxable year in which the
35 expenditures are made by the taxpayer. If the amount of such tax
36 credit exceeds the taxpayer's income tax liability for such taxable year,
37 the amount thereof which exceeds such tax liability may be carried
38 over for deduction from the taxpayer's income tax liability in the next
39 succeeding taxable year or years until the total amount of the tax
40 credit has been deducted from tax liability, except that no such tax
41 credit shall be carried over for deduction after the fourth taxable year
42 succeeding the taxable year in which the expenditures are made.

43 ~~(b) For tax year 2013 and all tax years thereafter, the income tax~~

1 ~~credit provided by this section shall only be available to taxpayers subject~~
2 ~~to the income tax on corporations imposed pursuant to subsection (c) of~~
3 ~~K.S.A. 79-32,110, and amendments thereto, and shall be applied only~~
4 ~~against such taxpayer's corporate income tax liability.~~

5 ~~Sec. 2.~~ **4.** K.S.A. 2013 Supp. 79-32,117 ~~is~~ **and 79-32,177 are** hereby
6 repealed.

7 ~~Sec. 3.~~ **5.** This act shall take effect and be in force from and after its
8 publication in the statute book.