

**SENATE BILL No. 199**

By Senators Hensley, Faust-Goudeau, Haley, Hawk, Holland, Kelly and Pettey

2-11

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1 AN ACT concerning income taxation; relating to credit for dependent care  
2 expenses necessary for gainful employment.

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

5 Section 1. (a) Commencing the tax year 2015, and all tax years  
6 thereafter, there shall be allowed as a credit against the tax liability of a  
7 resident individual imposed under the Kansas income tax act an amount  
8 equal to 25% of the amount of the credit allowed against such taxpayer's  
9 federal income tax liability pursuant to 26 U.S.C. § 21 for the taxable year  
10 in which such credit was claimed against the taxpayer's federal income tax  
11 liability.

12 (b) The credit allowed by subsection (a) shall not exceed the amount  
13 of the tax imposed by K.S.A. 79-32,110, and amendments thereto, reduced  
14 by the sum of any other credits allowable pursuant to law.

15 (c) No credit provided under this section shall be allowed any  
16 individual who fails to provide a valid social security number issued by the  
17 social security administration, to such individual, the individual's spouse  
18 and every dependent of the individual.

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