

SENATE BILL No. 200

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

2-11

1 AN ACT concerning income taxation; relating to the earned income tax
2 credit; amending K.S.A. 2014 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. 2014 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 2010 through 2012, ~~and~~ an amount
10 equal to 17% for tax ~~year~~ years 2013 and 2014, and an amount equal to
11 20% for tax year 2015, and all tax years thereafter, of the amount of the
12 earned income credit allowed against such taxpayer's federal income tax
13 liability pursuant to section 32 of the federal internal revenue code for the
14 taxable year in which such credit was claimed against the taxpayer's
15 federal income tax liability.

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

19 Sec. 2. K.S.A. 2014 Supp. 79-32,205 is hereby repealed.

20 Sec. 3. This act shall take effect and be in force from and after its
21 publication in the statute book.