

## SENATE BILL No. 500

By Committee on Ways and Means

3-8

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1 AN ACT concerning income taxation; relating to credits; eliminating the  
2 community service program credit; amending K.S.A. 2015 Supp. 79-  
3 32,196 and repealing the existing section; also repealing K.S.A. 2015  
4 Supp. 79-32,199a and 79-32,199b.

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

7 Section 1. K.S.A. 2015 Supp. 79-32,196 is hereby amended to read as  
8 follows: 79-32,196. For taxable years commencing after December 31,  
9 1997, and before January 1, 2017, any business firm which contributes to  
10 a community service organization or governmental entity which engages  
11 in the activities of providing community services, shall be allowed a credit,  
12 as provided in K.S.A. 79-32,197, and amendments thereto, against the tax  
13 imposed by the Kansas income tax act, the tax on net income of national  
14 banking associations, state banks, trust companies or savings and loan  
15 associations imposed under article 11 of chapter 79 of the Kansas Statutes  
16 Annotated, and amendments thereto, or the premium tax or privilege fees  
17 imposed pursuant to K.S.A. 40-252, and amendments thereto, if the  
18 proposal of the provider of community services is approved pursuant to  
19 K.S.A. 79-32,198, and amendments thereto. Any business firm which  
20 makes such a contribution after the effective date of this act and prior to  
21 July 1, 1998, shall be allowed a credit in accordance with this act, as if the  
22 contribution had been made in calendar year 1997, for the firm's tax  
23 liability for taxable years commencing after December 31, 1996.  
24 Notwithstanding any other provisions of this section, no business firm  
25 shall claim more than one credit for the same contribution.

26 Sec. 2. K.S.A. 2015 Supp. 79-32,196, 79-32,199a and 79-32,199b are  
27 hereby repealed.

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