

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

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**MEMORANDUM**

To: Madam Chairperson and Members of the Committee on Assessment and Taxation  
From: Office of Revisor of Statutes  
Date: March 1, 2023  
Subject: Senate Bill No. 164

**Summary**

Senate Bill No. 164 would establish an income tax credit for qualified employees of licensed child care facilities for tax years 2023 through 2025.

The bill would provide a \$2,000 tax credit for a resident individual taxpayer who is a qualified employee of a licensed child care facility during the taxable year. The credit would be deducted from the taxpayer's income tax liability for the taxable year in which the taxpayer is or has been a qualified employee.

A "qualified employee" means an employee of a licensed child care facility who works a minimum of 900 hours at a licensed child care facility in the tax year.

"Child care facility" means the same as defined in K.S.A. 65-503(c)(1), and amendments thereto, but only includes: (A) Child care centers; (B) day care homes; (C) group day care homes; and (D) preschools. The bill provides definitions of these terms.

The credit would not be refundable and may not be carried forward.

The bill would take effect from and after its publication in the statute book.