

SENATE BILL No. 147

By Senator Blasi

2-2

1 AN ACT concerning income taxation; relating to credits; increasing the tax
2 credit amount for adoption expenses and making the credit refundable;
3 amending K.S.A. 79-32,202a and repealing the existing section.
4

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

6 Section 1. K.S.A. 79-32,202a is hereby amended to read as follows:
7 79-32,202a. (a) ~~(1) Commencing in~~ For tax-year years 2014, and all tax
8 years thereafter through 2022, and in addition to the credit provided in
9 subsection (b), there shall be allowed as a credit against the tax liability of
10 a resident individual imposed under the Kansas income tax act an amount
11 equal to: ~~(1) (A)~~ 25% of the amount of the credit allowed against such
12 taxpayer's federal income tax liability pursuant to section 23 of the federal
13 internal revenue code determined without regard to subsection (c) of such
14 section; ~~(2) (B)~~ in addition to subsection (a)(1)(A), 25% of the amount of
15 such federal income tax credit, if the child adopted by the taxpayer was a
16 resident of Kansas prior to such lawful adoption; and ~~(3) (C)~~ in addition to
17 subsections (a)(1)(A) and ~~(a)(2) (B)~~, 25% of the amount of such federal
18 income tax credit, if the child adopted by the taxpayer is a child with
19 special needs, as defined in section 23 of the federal internal revenue code,
20 and the child was a resident of Kansas prior to such lawful adoption, for
21 the taxable year in which such credit was claimed against the taxpayer's
22 federal income tax liability.

23 (2) For tax year 2023, and all tax years thereafter, and in addition to
24 the credit provided in subsection (b), there shall be allowed as a credit
25 against the tax liability of a resident individual imposed under the Kansas
26 income tax act an amount equal to 100% of the amount of the credit
27 allowed against such taxpayer's federal income tax liability pursuant to
28 section 23 of the federal internal revenue code determined without regard
29 to subsection (c) of such section for the taxable year in which such credit
30 was claimed against the taxpayer's federal income tax liability.

31 (b) ~~Commencing in~~ For tax year 2014, and all tax years thereafter,
32 there shall be allowed as a credit against the tax liability of a resident
33 individual imposed under the Kansas income tax act an amount equal to
34 \$1,500 for the taxable year in which occurs the lawful adoption of a child
35 in the custody of the secretary for children and families or a child with
36 special needs, whether or not such individual is reimbursed for all or part

1 of qualified adoption expenses or has received a public or private grant
2 therefor. As used in this subsection, terms and phrases shall have the
3 meanings ascribed thereto by the provisions of section 23 of the federal
4 internal revenue code.

5 (c) The credit allowed by subsections (a)(1) and (b) *for tax years*
6 *2014 through 2022* shall not exceed the amount of the tax imposed by
7 K.S.A. 79-32,110, and amendments thereto, reduced by the sum of any
8 other credits allowable pursuant to law. If the amount of such tax credit
9 exceeds the taxpayer's income tax liability for such taxable year, the
10 amount thereof ~~which~~ *that* exceeds such tax liability may be carried over
11 for deduction from the taxpayer's income tax liability in the next
12 succeeding taxable year or years until the total amount of the tax credits
13 has been deducted from tax liability.

14 (d) *For tax year 2023, and all tax years thereafter, if the amount of*
15 *the credit allowed by subsections (a)(2) and (b) exceeds the taxpayer's*
16 *income tax liability for such taxable year, the amount thereof that exceeds*
17 *such tax liability shall be refunded to the taxpayer.*

18 Sec. 2. K.S.A. 79-32,202a is hereby repealed.

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