

**HOUSE BILL No. 2251**

By Representative Hodge

2-12

1 AN ACT concerning income taxation; relating to credits; household and  
2 dependent care expenses; amending K.S.A. 2018 Supp. 79-32,111c and  
3 repealing the existing section.  
4

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

6 Section 1. K.S.A. 2018 Supp. 79-32,111c is hereby amended to read  
7 as follows: 79-32,111c. (a) There shall be allowed as a credit against the  
8 tax liability of a resident individual imposed under the Kansas income tax  
9 act an amount equal to ~~12.5%~~ 25% for tax year ~~2018~~ 2019; an amount  
10 equal to ~~18.75%~~ 37.5% for tax year ~~2019~~ 2020; and an amount equal to  
11 ~~25%~~ 50% for tax year ~~2020~~ 2021, and all tax years thereafter, of the  
12 amount of the credit allowed against such taxpayer's federal income tax  
13 liability pursuant to 26 U.S.C. § 21 for the taxable year in which such  
14 credit was claimed against the taxpayer's federal income tax liability.

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

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

22 Sec. 2. K.S.A. 2018 Supp. 79-32,111c is hereby repealed.

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