

HOUSE BILL No. 2303

By Representative Toplikar

2-10

1 AN ACT concerning income taxation; relating to credits; adjusting the
2 credit and income amounts for the income tax credit for purchases of
3 food in this state; amending K.S.A. 79-32,271 and repealing the
4 existing section.

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

7 Section 1. K.S.A. 79-32,271 is hereby amended to read as follows:
8 79-32,271. (a) ~~For any taxable year commencing after December 31, 2014,~~
9 A credit shall be allowed against the tax imposed by the Kansas income
10 tax act on the Kansas taxable income of an individual income taxpayer
11 who purchased food in this state, had federal adjusted gross income for the
12 tax year ~~that did not exceed \$30,615, as set forth in subsection (d)~~ and
13 meets the qualifications in subsections (b) and (c).

14 (b) During the entire tax year a taxpayer filing single, head of
15 household, or married filing separate, or the taxpayer and the taxpayer's
16 spouse if married filing jointly, must be domiciled in this state. For
17 purposes of this credit, "domicile" shall not include any correctional
18 facility, or portion thereof, as defined in K.S.A. 75-5202, and amendments
19 thereto, any juvenile correctional facility, or portion thereof, as defined in
20 K.S.A. 38-2302, and amendments thereto, any correctional facility of the
21 federal bureau of prisons located in the state of Kansas, or any city or
22 county jail facility in the state of Kansas.

23 (c) *For the taxable years prior to January 1, 2021*, during the entire
24 tax year a taxpayer filing single, head of household, or married filing
25 separate, or the taxpayer or the taxpayer's spouse if married filing jointly,
26 must be either:

- 27 (1) A person having a disability, regardless of age;
28 (2) a person without a disability who is 55 years of age or older; or
29 (3) a person without a disability who is younger than 55 years of age
30 who claims an exemption for one or more dependent children under 18
31 years of age.

32 *For all tax years commencing after December 31, 2020, the credit*
33 *shall be available to any taxpayer who satisfies the income requirements*
34 *of subsection (d).*

35 (d) (1) *For the taxable years prior to January 1, 2021*, the amount of
36 the credit shall be \$125 for every exemption claimed on the taxpayer's

1 federal income tax return, ~~except that~~ for any taxpayer whose federal
2 adjusted gross income for the tax year did not exceed \$30,615. No
3 exemption shall be counted for a dependent unless the dependent is a child
4 under 18 years of age.

5 (2) (A) For all tax years commencing after December 31, 2020, the
6 amount of the credit shall be:

7 (i) \$372 for married filing jointly filing status taxpayers whose AGI
8 for the tax year did not exceed \$62,000;

9 (ii) \$298 for head of household filing status taxpayers whose AGI for
10 the tax year did not exceed \$50,000; or

11 (iii) \$248 for all other tax filing status taxpayers whose AGI for the
12 tax year did not exceed \$41,000.

13 (B) The credit pursuant to this paragraph shall not be allowed for
14 any taxpayer enrolled in the federal food stamp program.

15 (e) The credit allowed under this provision shall be applied against
16 the taxpayer's income tax liability after all other credits allowed under the
17 income tax act. For the taxable years prior to January 1, 2021, it shall not
18 be refundable and may not be carried forward. For all tax years
19 commencing after December 31, 2020, if the amount of credit pursuant to
20 subsection (d) exceeds the taxpayer's income tax liability, such excess
21 amount shall be refunded to the taxpayer.

22 (f) (1) For the taxable years prior to January 1, 2021, every taxpayer
23 claiming the credit shall supply the division in support of a claim,
24 reasonable proof of domicile, age and disability.

25 (2) A claim alleging disability shall be supported by a report of the
26 examining physician of the claimant with a statement or certificate that the
27 applicant has a disability as defined in subsection (g).

28 (g) As use in this section:

29 (1) "AGI" means federal adjusted gross income.

30 (2) "Disability" means:

31 ~~(1)~~(A) Inability to engage in any substantial gainful activity by
32 reason of any medically determinable physical or mental impairment
33 which can be expected to result in death or has lasted or can be expected to
34 last for a continuous period of not less than 12 months, and an individual
35 shall be determined to be under a disability only if the physical or mental
36 impairment or impairments are of such severity that the individual is not
37 only unable to do the individual's previous work but cannot, considering
38 age, education and work experience, engage in any other kind of
39 substantial gainful work which exists in the national economy, regardless
40 of whether such work exists in the immediate area in which the individual
41 lives or whether a specific job vacancy exists for the individual, or whether
42 the individual would be hired if application was made for work. For
43 purposes of this paragraph, with respect to any individual, "work which

1 exists in the national economy" means work which exists in significant
2 numbers either in the region where the individual lives or in several
3 regions of the country; and "physical or mental impairment" means an
4 impairment that results from anatomical, physiological or psychological
5 abnormalities which are demonstrable by medically acceptable clinical and
6 laboratory diagnostic techniques; or

7 (2)(B) blindness and inability by reason of blindness to engage in
8 substantial gainful activity requiring skills or abilities comparable to those
9 of any gainful activity in which the individual has previously engaged with
10 some regularity and over a substantial period of time. For purposes of this
11 paragraph, "blindness" means central visual acuity of $^{20}/_{200}$ or less in the
12 better eye with the use of a correcting lens. An eye which is accompanied
13 by a limitation in the fields of vision such that the widest diameter of the
14 visual field subtends an angle no greater than 20 degrees shall be
15 considered for the purpose of this paragraph as having a central visual
16 acuity of $^{20}/_{200}$ or less.

17 (h) The secretary of revenue is hereby authorized to adopt such rules
18 and regulations as may be necessary for the administration of the
19 provisions of this section.

20 Sec. 2. K.S.A. 79-32,271 is hereby repealed.

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