

HOUSE BILL No. 2349

By Committee on Taxation

2-17

1 AN ACT concerning income taxation; relating to credit for dependent
2 care expenses; social security numbers in support thereof; amending
3 K.S.A. 79-32,111a and repealing the existing section.
4

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

6 Section 1. K.S.A. 79-32,111a is hereby amended to read as follows:
7 79-32,111a. (a) There shall be allowed as a credit against the tax liability
8 of a resident individual imposed under the Kansas income tax act an
9 amount equal to 25% of the amount of the credit allowed against such
10 taxpayer's federal income tax liability pursuant to 26 U.S.C. 21 for the
11 taxable year in which such credit was claimed against the taxpayer's
12 federal income tax liability.

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

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

20 Sec. 2. K.S.A. 79-32,111a is hereby repealed.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.
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