

SENATE BILL No. 286

By Committee on Assessment and Taxation

3-13

1 AN ACT concerning income taxation; relating to eligibility for tax credits;
2 social security numbers; amending K.S.A. 2014 Supp. 79-32,265 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. 2014 Supp. 79-32,265 is hereby amended to read as
7 follows: 79-32,265. Except as otherwise provided, no credit provided
8 under the Kansas income tax act, and amendments thereto, shall be
9 allowed any individual who fails to provide a valid social security number
10 issued to such individual, the individual's spouse and dependents of the
11 individual for purposes of section 205 (c)(2)(A) of the social security act
12 on such individual's Kansas income tax return as the identifying number
13 for such individual for tax purposes *or any individual who has not been*
14 *issued a valid social security number for the entire taxable year in which*
15 *such credit is claimed.* The provisions of this section shall not apply to the
16 credit provided by K.S.A. 79-32,111, and amendments thereto.

17 Sec. 2. K.S.A. 2014 Supp. 79-32,265 is hereby repealed.

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