

SENATE BILL No. 323

By Committee on Assessment and Taxation

1-24

1 AN ACT concerning income taxation; relating to credits; certain registered
2 apprenticeships.

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

5 Section 1. (a) For all taxable years commencing after December 31,
6 2012, there shall be allowed as a credit against the tax liability of a
7 taxpayer imposed under the Kansas income tax act, an amount equal to
8 \$1,000 for each apprentice registered with the state of Kansas and
9 employed by the taxpayer for at least seven full months or if the taxpayer
10 employs multiple apprentices, an amount equal to \$1,000 for 1,200 hours
11 worked by the apprentices in the taxable year. A taxpayer may not claim a
12 credit for an individual apprentice for more than four taxable years. In
13 order to qualify for the credit allowed under this section, the apprentice
14 must be employed pursuant to an apprenticeship agreement registered with
15 the Kansas department of commerce apprenticeship council.

16 (b) The credit allowed by subsection (a) shall not exceed the amount
17 of the tax imposed by the Kansas income tax act, reduced by the sum of
18 any other credits allowable pursuant to law. If the amount of such tax
19 credit exceeds the taxpayer's income tax liability for such taxable year, the
20 amount thereof which exceeds such tax liability may be carried over for
21 deduction from the taxpayer's income tax liability in the next succeeding
22 taxable year or years until the total amount of the tax credits has been
23 deducted from tax liability.

24 Sec. 2. This act shall take effect and be in force from and after its
25 publication in the statute book.