

SENATE BILL No. 326

By Committee on Ways and Means

4-26

1 AN ACT making and concerning appropriations for the fiscal years ending
2 June 30, 2023, and June 30, 2024, for the department of administration;
3 relating to a Kansas resident income tax rebate.
4

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

6 Section 1.

7 DEPARTMENT OF ADMINISTRATION

8 (a) There is appropriated for the above agency from the state general
9 fund for the fiscal year ending June 30, 2023, the following:
10 Kansas resident income tax rebate (173-00-1000).....\$820,000,000
11 *Provided*, That the director of accounts and reports shall consult with the
12 director of taxation at the department of revenue to verify the list of
13 Kansas resident taxpayers that have timely filed such taxpayer's tax year
14 2021 individual income tax by October 15, 2022: *Provided further*, That
15 the director of accounts and reports shall pay the Kansas resident income
16 tax rebate to each qualified Kansas resident income taxpayer in the amount
17 of \$450 for single filing status, married filing separate filing status and
18 head of household filing status and \$900 for married filing jointly filing
19 status: *And provided further*, That the taxpayer filing single, head of
20 household or married filing separate or the taxpayer and taxpayer's spouse
21 if married filing jointly must be domiciled in this state during the entire
22 2021 tax year: *And provided further*, That for purposes of this Kansas
23 resident income tax rebate, "domicile" shall not include any correctional
24 institution, or portion thereof, as defined in K.S.A. 75-5202, and
25 amendments thereto, any juvenile correctional facility, or portion thereof,
26 as defined in K.S.A. 38-2302, and amendments thereto, any correctional
27 facility of the federal bureau of prisons located in the state of Kansas or
28 any city or county jail facility in the state of Kansas: *And provided further*,
29 That no Kansas resident income tax rebate shall be allowed for any
30 individual or individual's spouse, if filing jointly, who fails to provide a
31 valid social security number issued by the social security administration:
32 *And provided further*, That in addition to the other purposes for which
33 expenditures may be made by the above agency from this account for the
34 fiscal year ending June 30, 2023, expenditures may be made from this
35 account for the costs incurred for processing Kansas resident income tax
36 rebates, including printing and postage costs.

1 Sec. 2.

2 DEPARTMENT OF ADMINISTRATION

3 (a) Any unencumbered balance in the Kansas resident income tax
4 rebate account (173-00-1000) in excess of \$100 as of June 30, 2023, is
5 hereby reappropriated for fiscal year 2024: *Provided*, That in addition to
6 the other purposes for which expenditures may be made by the above
7 agency from this account for the fiscal year ending June 30, 2024,
8 expenditures may be made from this account for the costs incurred for
9 processing Kansas resident income tax rebates, including printing and
10 postage costs: *Provided further*, That on or before January 1, 2024, the
11 director of accounts and reports shall prepare a report to the director of the
12 budget and the director of legislative research on the amounts of Kansas
13 resident income tax rebates that were distributed to taxpayers and the
14 amount of administrative costs needed to make the Kansas resident income
15 tax rebate payments.

16 Sec. 3. This act shall take effect and be in force from and after its
17 publication in the Kansas register.