

HOUSE BILL No. 2250

By Representative Hodge

2-12

1 AN ACT concerning income taxation; relating to credits; establishing a
2 child tax credit.

3
4 *Be it enacted by the Legislature of the State of Kansas:*

5 Section 1. (a) For tax year 2019, and all tax years thereafter, there
6 shall be allowed a credit against the tax liability of a resident individual
7 imposed under the Kansas income tax act in an amount equal to \$200 for
8 each qualifying child of the taxpayer. If the amount of the credit allowed
9 by this section exceeds the taxpayer's income tax liability imposed under
10 the Kansas income tax act, such excess amount shall be refunded to the
11 taxpayer.

12 (b) As used in this section, "qualifying child" means, with respect to
13 any taxpayer for any taxable year, an individual who:

14 (1) Bears a relationship to the taxpayer described in subsection (c);
15 (2) has the same principal place of abode as the taxpayer for more
16 than 1/2 of such taxable year;

17 (3) has not attained the age of 18 years as of the close of the calendar
18 year in which the taxable year of the taxpayer begins;

19 (4) has not provided over 1/2 of such individual's own support for the
20 calendar year in which the taxable year of the taxpayer begins; and

21 (5) has not filed a joint return, other than only for a claim of refund,
22 with the individual's spouse for the taxable year.

23 (c) An individual bears a relationship to the taxpayer described in this
24 section if such individual is:

25 (1) A child of the taxpayer or a descendant of such a child; or

26 (2) a brother, sister, stepbrother or stepsister of the taxpayer or a
27 descendant of any such relative.

28 (d) No credit provided under this section shall be allowed to any
29 taxpayer who fails to provide a valid social security number issued by the
30 social security administration to such taxpayer, the taxpayer's spouse and
31 every qualifying child.

32 (e) The secretary of revenue may adopt rules and regulations
33 necessary to administer the provisions of this section.

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