AN ACT concerning income taxation; relating to credits; household and
dependent care expenses; amending K.S.A. 2018 Supp. 79-32,111c and
repealing the existing section.

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

Section 1. K.S.A. 2018 Supp. 79-32,111c is hereby amended to read
as follows: 79-32,111c. (a) There shall be allowed as a credit against the
tax liability of a resident individual imposed under the Kansas income tax
act an amount equal to 12.5% 25% for tax year 2018; an amount
equal to 18.75% 37.5% for tax year 2019; and an amount
25% 50% for tax year 2020; and an amount equal to
2020 2021, and all tax years thereafter, of the
amount of the credit allowed against such taxpayer's federal income tax
liability pursuant to 26 U.S.C. § 21 for the taxable year in which such
credit was claimed against the taxpayer's federal income tax liability.
(b) The credit allowed by subsection (a) shall not exceed the amount
of the tax imposed by K.S.A. 79-32,110, and amendments thereto, reduced
by the sum of any other credits allowable pursuant to law.
(c) No credit provided under this section shall be allowed to any
individual who fails to provide a valid social security number issued by the
social security administration, to such individual, the individual's spouse
and every dependent of the individual.

Sec. 2. K.S.A. 2018 Supp. 79-32,111c is hereby repealed.

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