AN ACT concerning income taxation; relating to credits; adjusting the
credit and income amounts for the income tax credit for purchases of
food in this state; amending K.S.A. 79-32,271 and repealing the
existing section.

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

Section 1. K.S.A. 79-32,271 is hereby amended to read as follows:

79-32,271. (a) For any taxable year commencing after December 31, 2014,
a credit shall be allowed against the tax imposed by the Kansas income
tax act on the Kansas taxable income of an individual income taxpayer
who purchased food in this state, had federal adjusted gross income for the
tax year that did not exceed $30,615 as set forth in subsection (d), and
meets the qualifications in subsections (b) and (c).

(b) During the entire tax year a taxpayer filing single, head of
household, or married filing separate, or the taxpayer and the taxpayer's
spouse if married filing jointly, must be domiciled in this state. For
purposes of this credit, "domicile" shall not include any correctional
facility, or portion thereof, as defined in K.S.A. 75-5202, and amendments
thereto, any juvenile correctional facility, or portion thereof, as defined in
K.S.A. 38-2302, and amendments thereto, any correctional facility of the
federal bureau of prisons located in the state of Kansas, or any city or
county jail facility in the state of Kansas.

(c) For the taxable years prior to January 1, 2019, during the entire
tax year a taxpayer filing single, head of household, or married filing
separate, or the taxpayer or the taxpayer's spouse if married filing jointly,
must be either: (1) A person having a disability, regardless of age; (2) a
person without a disability who is 55 years of age or older; or (3) a person
without a disability who is younger than 55 years of age who claims an
exemption for one or more dependent children under 18 years of age. For
all tax years commencing after December 31, 2019, the credit shall be
available to any taxpayer who satisfies the income requirements of
subsection (d).

(d) (1) For the taxable years prior to January 1, 2020, the amount of
the credit shall be $125 for every exemption claimed on the taxpayer's
federal income tax return, except that for any taxpayer whose federal
adjusted gross income, hereinafter referred to as "AGI," for the tax year
did not exceed $30,615. No exemption shall be counted for a dependent
unless the dependent is a child under 18 years of age.

(2) (A) For all tax years commencing after December 31, 2019, the
amount of the credit shall be:

(i) $372 for married filing jointly filing status taxpayers whose AGI
for the tax year did not exceed $67,000;

(ii) $290 for head of household filing status taxpayers whose AGI for
the tax year did not exceed $50,000; or

(iii) $248 for all other tax filing status taxpayers whose AGI for the
tax year did not exceed $41,000.

(B) The credit pursuant to this paragraph shall not be allowed for
any taxpayer enrolled in the federal food stamp program.

(e) The credit allowed under this provision shall be applied against
the taxpayer's income tax liability after all other credits allowed under the
income tax act. For the taxable years prior to January 1, 2020, it shall not
be refundable and may not be carried forward. For all tax years
commencing after December 31, 2019, if the amount of credit pursuant to
subsection (d) exceeds the taxpayer's income tax liability, such excess
amount shall be refunded to the taxpayer.

(f) (1) For the taxable years prior to January 1, 2020, every taxpayer
claiming the credit shall supply the division in support of a claim,
reasonable proof of domicile, age and disability.

(2) A claim alleging disability shall be supported by a report of the
examining physician of the claimant with a statement or certificate that the
applicant has a disability as defined in subsection (g).

(g) "Disability" means: (1) Inability to engage in any substantial
gainful activity by reason of any medically determinable physical or
mental impairment which can be expected to result in death or has lasted
or can be expected to last for a continuous period of not less than 12
months, and an individual shall be determined to be under a disability only
if the physical or mental impairment or impairments are of such severity
that the individual is not only unable to do the individual's previous work
but cannot, considering age, education and work experience, engage in any
other kind of substantial gainful work which exists in the national
economy, regardless of whether such work exists in the immediate area in
which the individual lives or whether a specific job vacancy exists for the
individual, or whether the individual would be hired if application was
made for work. For purposes of this paragraph, with respect to any
individual, "work which exists in the national economy" means work
which exists in significant numbers either in the region where the
individual lives or in several regions of the country; and "physical or
mental impairment" means an impairment that results from anatomical,
physiological or psychological abnormalities which are demonstrable by
medically acceptable clinical and laboratory diagnostic techniques; or
(2) blindness and inability by reason of blindness to engage in substantial gainful activity requiring skills or abilities comparable to those of any gainful activity in which the individual has previously engaged with some regularity and over a substantial period of time. For purposes of this paragraph, "blindness" means central visual acuity of \( \frac{20}{200} \) or less in the better eye with the use of a correcting lens. An eye which is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees shall be considered for the purpose of this paragraph as having a central visual acuity of \( \frac{20}{200} \) or less.

(h) The secretary of revenue is hereby authorized to adopt such rules and regulations as may be necessary for the administration of the provisions of this section.

Sec. 2. K.S.A. 79-32,271 is hereby repealed.

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