

**HOUSE BILL No. 2419**

By Committee on Taxation

2-15

1 AN ACT concerning income taxation; relating to credits; establishing a tax  
2 credit for expenses incurred for the care of cats and dogs.

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

5 Section 1. (a) For tax year 2023, and all tax years thereafter, there  
6 shall be allowed a credit against the tax liability of a resident individual  
7 taxpayer imposed under the Kansas income tax act in an amount equal to  
8 the expenses incurred and paid by the taxpayer for the care of a single cat  
9 or dog owned by the taxpayer up to \$500 in the year for which the return is  
10 filed. A taxpayer shall be allowed a credit for up to three animals subject to  
11 the limitations set forth in this section. The credit shall not be refundable.

12 (b) Expenses qualifying for the credit shall only be taken in the tax  
13 year incurred and paid and shall only be taken by one taxpayer. In order to  
14 qualify for the credit, the taxpayer must provide receipts and  
15 documentation, as required by the secretary of revenue, substantiating the  
16 expenses incurred for the cat or dog and documentation proving such cat  
17 or dog had been spayed or neutered. As used in this section, "expense"  
18 shall only include the costs incurred and paid for the following:

- 19 (1) Veterinarian services including medical visits and preventative  
20 care;  
21 (2) premiums and deductibles for pet insurance;  
22 (3) medicines and vaccinations for the cat or dog; and  
23 (4) inserting a microchip into the animal that would provide the  
24 owner's contact information.

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