

## 2023 Kansas Statutes

**79-32,265. Limitation on income tax credits allowed; valid social security numbers required.** Except as otherwise provided, no credit provided under the Kansas income tax act, and amendments thereto, shall be allowed for: (a) Any individual who fails to provide a valid social security number issued to such individual, the individual's spouse and dependents of the individual for purposes of section 205(c)(2)(A) of the social security act on such individual's Kansas income tax return as the identifying number for such individual for tax purposes; or (b) or any individual who has not been issued a valid social security number for the entire taxable year in which such credit is claimed, except that this provision shall not apply for an individual whose spouse possesses a valid social security number for the entire taxable year and whose filing status for income tax purposes is married filing jointly. The provisions of this section shall not apply to the credit provided by K.S.A. 79-32,111, and amendments thereto.

**History:** L. 2011, ch. 115, § 1; L. 2015, ch. 99, § 2; July 1.