

HOUSE BILL No. 2331

By Representatives Davis, Alcalá, Bridges, Burroughs, Carlin, Finney, Henry, Kuether, Meier, Menghini, Ruiz, Sawyer, Sloop, Trimmer, Weigel, Whipple, Wilson, Winn and Wolfe Moore

2-13

1 AN ACT concerning income taxation; relating to credits; adoption
2 expenses.

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

5 Section 1. Commencing in tax year 2013, and all tax years thereafter,
6 and in addition to the credit provided in subsection (b), there shall be
7 allowed as a credit against the tax liability of a resident individual imposed
8 under the Kansas income tax act an amount equal to: (1) 25% of the
9 amount of the credit allowed against such taxpayer's federal income tax
10 liability pursuant to section 23 of the federal internal revenue code
11 determined without regard to subsection (c) of such section; (2) in addition
12 to subsection (a)(1), 25% of the amount of such federal income tax credit,
13 if the child adopted by the taxpayer was a resident of Kansas prior to such
14 lawful adoption; and (3) and in addition to subsections (a)(1) and (a)(2),
15 25% of the amount of such federal income tax credit, if the child adopted
16 by the taxpayer is a child with special needs, as defined in section 23 of
17 the federal internal revenue code, and the child was a resident of Kansas
18 prior to such lawful adoption, for the taxable year in which such credit was
19 claimed against the taxpayer's federal income tax liability.

20 (b) Commencing in tax year 2013, and all tax years thereafter, there
21 shall be allowed as a credit against the tax liability of a resident individual
22 imposed under the Kansas income tax act an amount equal to \$1,500 for
23 the taxable year in which occurs the lawful adoption of a child in the
24 custody of the secretary of social and rehabilitation services or a child with
25 special needs, whether or not such individual is reimbursed for all or part
26 of qualified adoption expenses or has received a public or private grant
27 therefor. As used in this subsection, terms and phrases shall have the
28 meanings ascribed thereto by the provisions of section 23 of the federal
29 internal revenue code.

30 (c) The credit allowed by subsections (a) and (b) shall not exceed the
31 amount of the tax imposed by K.S.A. 79-32,110, and amendments thereto,
32 reduced by the sum of any other credits allowable pursuant to law. If the
33 amount of such tax credit exceeds the taxpayer's income tax liability for
34 such taxable year, the amount thereof which exceeds such tax liability may

1 be carried over for deduction from the taxpayer's income tax liability in the
2 next succeeding taxable year or years until the total amount of the tax
3 credits has been deducted from tax liability.

4 Sec. 2. This act shall take effect and be in force from and after its
5 publication in the Kansas register.