HOUSE BILL No. 2371

By Committee on Taxation

AN ACT concerning income taxation; relating to credits, expenses for household and dependent care services necessary for gainful employment.

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

Section 1. (a) Commencing in tax year 2018, and all tax years thereafter, 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 25% of the amount of the credit allowed against such taxpayer's federal income tax liability pursuant to section 21 of the federal internal revenue code for expenses for household and dependent care services necessary for gainful employment 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 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. This act shall take effect and be in force from and after its publication in the statute book.