

Kansas Tax Credits

	Program Name	Description	Effective Date	Tax Type	Nonrefundable or Refundable Credit	Fiscal Year Limitation	Carry Forward Period	Transferability of Credit	Modification	Sunset or Repeal
#1	Abandoned Well Plugging Credit K.S.A. 79-32,207 Schedule K-39	A taxpayer that makes expenditures to plug an abandoned oil or gas well on their land may be eligible for a credit of 50% of the amount expended.	For taxable years commencing after December 31, 1997.	Income Taxpayers Beginning in tax year 2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.	Nonrefundable	\$250,000 for any one fiscal year First come, first served	Carryforward until used.	No	None	None
#2	Adoption Credit K.S.A. 79-32,202a Schedule K-47	General Adoption Credit Residents of Kansas who adopt a child can receive a credit of 25% of the adoption credit allowed against the federal income tax liability on the federal return. An additional 25% shall be allowed for those adopting a child that is a Kansas resident and an 25% for those adopting a child with special needs. Special Needs/SRS Custody Adoption Credit A \$1,500 credit is available for those Kansas residents that adopt a special needs child or a child in the custody of the secretary of Social and Rehabilitation Services.	First effective for all taxable years commencing after December 31, 1996 and before January 1, 2013 as well as tax year 2014 and all tax years thereafter.	Individual Income Taxpayers	Nonrefundable	None	Carryforward until used.	No	None	On and after January 1, 2013 Reinstated for TY 2014 and forward
#3	Affordable Housing Tax Credit K.S.A. 79-32,304-K.S.A. 79-32,309 (2022 HB 2237) Schedule K-25	A credit shall be allowed for each qualified development for each year of the credit period, in an amount equal to the federal tax credit allocated or allowed by the KHRC to such qualified development, except that there shall be no reduction in the credit allowable in the first year of the credit period due to the calculation in section 42(f)(2) of the federal internal revenue code.	Effective for all taxable years commencing after December 31, 2022.	Income Taxpayers Privilege Taxpayers Insurance Premium Taxpayers	Nonrefundable	None	11 year carryforward period.	No	None	None
#4	Agritourism Liability Insurance Credit K.S.A. 32-1438 Schedule K-33	An income tax credit shall be allowed in an amount equal to 20% of the cost of liability insurance paid by a registered agritourism operator that operates an agritourism activity. No tax credit shall exceed \$2,000.	Effective for all taxable years commencing after December 31, 2003.	Income Taxpayers Beginning in tax year 2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.	Nonrefundable	None	3 year carryforward period.	No	None	None

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#5	Alternative Fuel Tax Credit K.S.A. 79-32,201 Schedule K-62	A credit is allowed for any individual, association, partnership, limited liability company, limited partnership, or corporation that makes expenditures for a qualified alternative-fueled motor vehicle licensed in the state of Kansas or that makes expenditures for a qualified alternative-fuel fueling station.	Effective for all taxable years commencing after December 31, 1995.	Income Taxpayers Beginning in tax year 2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.	Nonrefundable	None	3 year carryforward period for those taxpayers claiming credit for qualified alternative-fueled motor vehicle. 4 year carryforward period for those taxpayers claiming credit for alternative fueling station.	No	None	None
#6	Angel Investor Credit K.S.A. 74-8133 Schedule K-30	A 50% income tax credit shall be allowed to any angel investor that makes a cash investment in the qualified securities of a qualified Kansas business.	Effective for all taxable years commencing after December 31, 2004.	Individual Income Taxpayers	Nonrefundable	\$2,000,000 tax year 2005 and 2006 \$4,000,000 tax year 2007 \$6,000,000 tax years 2008-2010 \$5,000,000 tax year 2011 \$6,000,000 tax years 2012-2022 \$6,500,000 tax year 2023 \$7,000,000 tax year 2024 \$7,500,000 tax year 2025 \$8,000,000 tax year 2026	Carryforward until used.	Yes	None	On and after January 1, 2027
#7	Apprenticeship Tax Credit 2023 HB 2292 Schedule K-24	An income tax credit of up to \$2,500 shall be allowed for eligible employers that employ an apprentice pursuant to a registered apprenticeship agreement. Credit increases to \$2,750 for tax years after December 31, 2025 and allows an additional credit of \$500 if qualified.	Effective for all taxable years commencing after December 31, 2022.	Income Taxpayers	Any credit amount that exceeds the tax liability shall be lost.	\$7,500,000 each tax year.	No	No	None	None
#8	Assistive Technology Contribution Credit K.S.A. 65-7107 Schedule K-42	An 25% income tax credit shall be allowed to any person or entity who makes a contribution to an individual development account reserve fund to be used to purchase assistive technology	Effective for all taxable years commencing after December 31, 2002.	Income Taxpayers Beginning in tax year 2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.	Any credit amount that exceeds the tax liability shall be lost.	\$6,250 in any one fiscal year.	No	No	None	None
#9	Attracting Powerful Economic Expansion Act K.S.A. 74-50,311-K.S.A. 74-50,324 (2022 SB 347)	Qualified firms shall be allowed a credit of up to 15% of the qualified investment made. Qualified suppliers shall be allowed a credit of 5% for the first \$50 million in qualified investment and an additional 1% for each additional \$10 million in qualified investment up to a maximum of \$100 million.	Effective for taxable years commencing after December 31, 2021.	Income Taxpayers Privilege Taxpayers Insurance Premium Taxpayers	Refundable based on agreement.	None	No	No	None	Secretary of Commerce shall not enter into an agreement with any qualified firm after December 31, 2023.

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#10	Aviation/Aerospace Tax Credit K.S.A. 79-32,290-K.S.A. 79-32,295 (2022 HB 2239) Schedule K-26	Credit 1: A 50% credit for a taxpayer who is a qualified employer subject to the tax imposed under the provisions of the Kansas income tax act shall be allowed a credit against the tax for tuition reimbursed to a qualified employee. Credit 2: A 10% credit for a taxpayer who is a qualified employer subject to the tax imposed under the provisions of the Kansas income tax act shall be allowed a credit against the tax for compensation paid during the taxable year to a qualified employee in the first through fifth consecutive years of employment. Credit 3: A taxpayer who becomes a qualified employee during the tax year shall be allowed a credit against the tax imposed under the provisions of the Kansas income tax act in an amount equal to \$5,000.	Effective for all taxable years commencing after December 31, 2021 and prior to January 1, 2027.	Income Taxpayers	Credit 1: Any credit amount that exceeds the tax liability shall be lost. Credit 2: Any credit amount that exceeds the tax liability shall be lost. Credit 3: 4 year carryforward period.	None	Credit 3: 4 year carryforward period.	No	None	After December 31, 2026.
#11	Biomass-to-Energy Plant Credit K.S.A. 79-32,233 Schedule K-79	A taxpayer that makes a qualified investment in a biomass-to-energy plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.	Effective for all taxable years commencing after December 31, 2005 and before January 1, 2011.	Income Taxpayers	Nonrefundable	None	14 year carryforward period.	No	Addition Modification *Amount of any expenditures claimed for deduction in determining FAGI, to the extent the same is claimed as the basis of the credit. *Amount of any amortization deduction claimed in determining FAGI to the extent the same is claimed for deduction. Subtraction Modification *Amount for the amortization deduction allowed pursuant to K.S.A. 79-32,237.	On and after January 1, 2011
#12	Business and Job Development Credit K.S.A. 79-32,153 and K.S.A. 79-32,160a Schedule K-34	Any taxpayer that invests in a qualified business facility and hires at least two employees as a result of that investment may be eligible for an investment tax credit of \$100 for every \$100,000 of investment made and a job creation tax credit of \$100 for every qualified business facility employee. Any taxpayer that meets the definition of business in K.S.A. 74-50,114(b), that invests in a qualified business facility and hires a minimum number of employees as a result of that investment may be eligible for an investment tax credit of \$1,000 for every \$100,000 of investment made and a job creation tax credit of at least \$1,500 for every qualified business facility employee.	K.S.A. 79-32,153- Effective for all taxable years commencing after December 31, 1975. K.S.A. 79-32,160a- Effective for all taxable years commencing after December 31, 1992.	Income Taxpayers Privilege Taxpayers Insurance Premium Taxpayers	Nonrefundable	None	K.S.A. 79-32,153- recompute credits for a period of 9 years. K.S.A. 79-32,160a- carryforward until used.	No (except for certain transfers between related taxpayers)	Effective for all taxable years beginning after Dec. 31, 2010, no business and job development credit for those taxpayers that have made an investment and placed that investment into service after Dec. 31, 2010 in a facility which is located in a metropolitan county. Effective for all taxable years beginning after Dec. 31, 2011, no business and job development credit for those taxpayers that have made an investment and placed that investment into service after Dec. 31, 2011 in a facility which is located in an area other than a metropolitan county.	

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#13	Center for Entrepreneurship Credit K.S.A. 74-99c09 Schedule K-31	A tax credit shall be allowed for a contributor making a contribution to the Kansas Center for Entrepreneurship. The credit is 75% of the total amount of cash donated.	Income taxpayers- Effective for all taxable years commencing after December 31, 2004. Privilege taxpayers- Effective for all taxable years commencing after December 31, 2018.	Income Taxpayers Privilege Taxpayers Insurance Premium Taxpayers	Nonrefundable	\$2,000,000 for any one fiscal year. Exception fiscal year 2011, credits may not exceed \$1,800,000. Commerce allocates no more than \$2M per year.	Carryforward until used.	No	None	None
#14	Child and Dependent Care Credit K.S.A. 79-32,111c Claimed on K-40	A credit shall be allowed against the tax liability of a resident individual imposed under the Kansas income tax act in an amount equal to 12.5% for tax year 2018; an amount equal to 18.75% for tax year 2019; and an amount equal to 25% for tax year 2020, and all tax years thereafter, of the amount of the credit allowed against such taxpayer's federal income tax liability pursuant to 26 U.S.C. § 21 for the taxable year in which such credit was claimed against the taxpayer's federal income tax liability.	First effective for tax years commencing after December 31, 1977.	Resident Individual Income Taxpayers	Any credit amount that exceeds the tax liability shall be lost.	None	No	No	None	None
#15	Child Day Care Assistance Credit K.S.A. 79-32,190 Schedule K-56	A taxpayer may be eligible for a credit if they pay for child day care services for their employees' children, locate child day care services for the employees' children, provide facilities and necessary equipment for child day care services for their employees' children, or make payment to an organization providing access to available child day care services for the taxpayer's employees.	Effective for all taxable years commencing after December 31, 1988.	Income Taxpayers Privilege Taxpayers Beginning in tax year 2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities. Beginning in tax year 2021, the credit becomes available for all income taxpayers.	Refundable	\$3,000,000 for any one fiscal year. First come, first served.		No	None	None
#16	Community College and Technical College Contribution Credit K.S.A. 79-32,261 Schedule K-84	Any taxpayer that contributes to a community college or technical college located in Kansas for capital improvements, deferred maintenance or the purchase of technology or equipment shall be allowed credit of 60% of the amount contributed.	Effective on and after July 1, 2022	Income Taxpayers	Any credit amount that exceeds the tax liability shall be lost.	The amount of credit for each taxpayer shall not exceed \$250,000 per tax year. The total of credits allowed for contributions to any one community college or technical college cannot exceed \$500,000 per tax year. The total of credits allowed may not exceed \$5,000,000 for each tax year.	No	No	None	On and after January 1, 2027.
#17	Community Service Contribution Credit K.S.A. 79-32,197 Schedule K-60	Any business firm which contributes to an approved community service organization engaged in providing community services may be eligible to receive a tax credit of at least 50% of the total contribution made.	Effective for all taxable years commencing after December 31, 1993.	Income Taxpayers Privilege Taxpayers Insurance Premium Taxpayers	Refundable	\$4,130,000 for any one fiscal year. Commerce allocates no more than \$4.13M per year.		Yes	Addition Modification *Amount of any charitable contribution made to the extent the same is claimed for the basis of the credit.	None

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#18	Commercial Restoration and Preservation Tax Credit K.S.A. 79-32,211c (2022 HB 2237) Schedule K-92	A tax credit shall be allowed for costs and expenses incurred for the restoration and preservation of a commercial structure at least 50 years old that does not receive tax credits pursuant to K.S.A. 79-32,211. The credit is equal to 10% of costs and expenses incurred for the restoration and preservation of a commercial structure at least 50 years old and an additional tax credit of 10% of the costs and expenses may be allowed for the installation of fire suppression materials or equipment by a taxpayer.	Effective for all taxable years commencing after December 31, 2021.	Income Taxpayers Privilege Taxpayers Insurance Premium Taxpayers	Nonrefundable	\$10,000,000 each tax year.	10 year carryforward period	Yes	Any bank, savings and loan association or savings bank shall pay taxes on 50% of the interest earned on loans to taxpayers used for costs and expenses for the restoration and preservation of a commercial structure at least 50 years old or for the installation of fire suppression materials or equipment.	None
#19	Declared Disaster Capital Investment Tax Credit K.S.A. 79-32,262 Schedule K-87	An investment credit shall be available for any business that constructs, equips, reconstructs, maintains, repairs, enlarges, or furnishes a business facility located in the city of Chanute, Coffeyville, Erie, Fredonia, Greensburg, Independence, Iola, Neodesha, or Osawatimie Kansas, or within one mile of the city limits of any such cities as long as the business is located in Kansas. The investment tax credit is up to 10% of the capital investment made in the facility and is limited to \$100,000 per taxpayer.	Effective for tax years 2008, 2009, and 2010.	Income Taxpayers Privilege Taxpayers Insurance Premium Taxpayers	Taxpayer has choice of nonrefundable or refundable credit.	\$5,000,000 per tax year.	10 year carryforward period.	No	None	Available for tax years 2008, 2009, and 2010.
#20	Disabled Access Credit K.S.A. 79-32,175 and K.S.A. 79-1117 Schedule K-37	Individual and business taxpayers that incur certain expenditures to make their property accessible to the disabled may be eligible to receive a credit.	First effective for all taxable years commencing after December 31, 1977.	Income Taxpayers Privilege Taxpayers Beginning in tax year 2013, this credit for business taxpayers shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations as well as privilege taxpayers. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities. Business credit for all taxpayers was reinstated for TY 2014 and forward.	Nonrefundable Refundable for individuals that have a liability of less than \$2,250. For taxable years 2021 and forward, refundable for individuals that have a liability of less than \$3,750.	None	4 year carryforward period.	No	Addition Modification *Amount of any depreciation deduction or business expense deduction claimed on the federal income tax return for capital expenditures made to make a building facility accessible to the disabled.	On and after Jan. 1, 2013 the credit for making a personal dwelling accessible to the disabled is repealed. Reinstated for TY 2013 and forward.
#21	Earned Income Credit K.S.A. 79-32,205 Claimed on K-40	Credit is available to resident taxpayers in an amount equal to 18% for tax years 2010 through 2012 and an amount equal to 17% for tax year 2013 and all tax years thereafter of the earned income credit allowed against the federal income tax liability.	Effective for all taxable years commencing after December 31, 1997.	Individual Income Taxpayers	Refundable	None		No	None	None
#22	Eisenhower Foundation Credit K.S.A. 79-32,274 Schedule K-43	A 50% credit is available for contributions made to the Eisenhower Foundation by resident individuals, corporate and privilege taxpayers. The amount of credit shall not exceed \$25,000 for any resident individual taxpayer or \$50,000 for any taxpayer subject to the income tax on corporations or the privilege tax on financial institutions.	Effective for all taxable years beginning after December 31, 2020 and before January 1, 2026.	Income Taxpayers Privilege Taxpayers	Any credit amount that exceeds the tax liability shall be lost.	\$350,000 per fiscal year		No	None	On and after January 1, 2026.

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#23	Electric Cogeneration Facility Credit K.S.A. 79-32,245 Schedule K-83	An income tax credit is allowed for a taxpayer that makes a qualified investment in a new renewable electric cogeneration facility. The credit is 10% on the first \$50,000,000 invested and 5% on the amount of investment that exceeds \$50,000,000.	Effective for all taxable years commencing after December 31, 2006 and before January 1, 2012.	Income Taxpayers	Nonrefundable	None	14 year carryforward period.	No	Addition Modification *Amount of any expenditures claimed for deduction in determining FAGI, to the extent the same is claimed as the basis of the credit. *Amount of any amortization deduction claimed in determining FAGI to the extent the same is claimed for deduction. Subtraction Modification *Amount for the amortization deduction allowed pursuant to 2007 HB 2038 Section 14.	On and after January 1, 2012.
#24	Environmental Compliance Credit K.S.A. 79-32,222	An income tax credit is allowed for a taxpayer that makes qualified expenditures for an existing refinery to comply with environmental standards.	Effective for all taxable years commencing after December 31, 2006.	Income Taxpayers Beginning in tax year 2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.	Nonrefundable	None	4 year carryforward period.	No	Addition Modification *Amount of any expenditures claimed for deduction in determining FAGI, to the extent the same is claimed as the basis of the credit.	None
#25	Friends of Cedar Crest Association Credit K.S.A. 79-32,275 Schedule K-46	A 50% credit is available for contributions made to the Friends of Cedar Crest Association by resident individuals, corporate and privilege taxpayers. The amount of credit shall not exceed \$25,000 for any resident individual taxpayer or \$50,000 for any taxpayer subject to the income tax on corporations or the privilege tax on financial institutions.	Effective for all taxable years beginning after December 31, 2020 and before January 1, 2026.	Income Taxpayers Privilege Taxpayers	Any credit amount that exceeds the tax liability shall be lost.	\$350,000 per fiscal year		No	None	On and after January 1, 2026.
#26	High Performance Incentive Program K.S.A. 74-50,132 K.S.A. 79-32,160a(e) Schedule K-59	A qualified firm making a cash investment in the training and education of its employees can receive a credit equal to the portion of the investment in the training and education that exceeds 2% of the businesses total payroll costs. For taxable years on or after January 1, 2012, a credit is available for those qualified firms that make an investment in a qualified business facility. The investment credit is 10% of the qualified business facility investment which exceeds \$50,000 for those facilities not located in a metropolitan county. For those facilities located in a metropolitan county, the credit is 10% of the qualified business facility investment which exceeds \$1,000,000.	Effective for all taxable years commencing after December 31, 1992.	Income Taxpayers Privilege Taxpayers Insurance Premium Taxpayers	Investment Credit Nonrefundable Training and Education Credit- Any credit amount that exceeds the tax liability shall be lost	None	Investment Credit-16 year carryforward period.	Yes for projects placed into service on and after January 1, 2021, a taxpayer may transfer up to 50% of the tax credit allowed.	None	None

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#27	Historic Preservation Credit. K.S.A. 79-32,211 Schedule K-35	An income tax credit is allowed for expenditures incurred in the restoration and preservation of a qualified historic structure.	Effective for all taxable years commencing after December 31, 2000.	Income Taxpayers Privilege Taxpayers Insurance Premium Taxpayers	Nonrefundable	None	10 year carryforward period. (transfers different)	Yes	For tax year 2022 and forward, any bank, savings and loan association or saving bank shall pay taxes on 50% of the interest earned on loans to qualified taxpayers used for qualified expenditures for the restoration and preservation of a qualified historic structure.	None
#28	Housing Investor Tax Credit K.S.A. 79-32,310-K.S.A. 79-32,315 (2022 HB 2237) Schedule K-27	A credit shall be allowed to: (A) A qualified investor for a cash investment in a qualified housing project that has been approved and issued a tax credit by the director. The tax credit may be claimed in its entirety in the taxable year the cash investment is made; and (B) a project builder or developer of a qualified housing project that has been approved and issued a tax credit by the director. Tax credits may be issued by the director of housing for a qualified housing project as follows: (A) For qualified housing projects located in a county with a population of not more than 8,000, in an amount not to exceed \$35,000 per residential unit; (B) for qualified housing projects located in a county with a population of more than 8,000 but not more than 25,000, in an amount not to exceed \$32,000 per residential unit; and (C) for all other qualified housing projects, in an amount not to exceed \$30,000.	Effective for tax year 2022 and forward.	Income Taxpayers Privilege Taxpayers Insurance Premium Taxpayers	Nonrefundable	\$13,000,000 for each tax year.	4 year carryforward period.	Yes	None	None
#29	Individual Development Account Credit K.S.A. 74-50,208 Schedule K-68	A 75% tax credit shall be allowed for any program contributor that contributes to an individual development account reserve fund.	Effective for all taxable years commencing after December 31, 2004.	Income Taxpayers Beginning in tax year 2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.	Refundable	\$500,000 in any one fiscal year. Commerce allocates no more than \$500K per year.		No	Addition Modification *Amounts received as withdrawals not in accordance with K.S.A. 74-50,204, if at the time of contribution, such amounts were subtracted from FAGI or if such amounts are not already included in FAGI. Subtraction Modification *Amounts contributed to and the amount of income earned on contributions deposited to an individual development account.	None
#30	Integrated Coal Gasification Power Plant Credit K.S.A. 79-32,239 Schedule K-80	A taxpayer that makes a qualified investment in a refinery shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.	Effective for all taxable years commencing after December 31, 2005 and before January 1, 2011.	Income Taxpayers	Nonrefundable	None	14 year carryforward period.	No	Addition Modification *Amount of any expenditures claimed for deduction in determining FAGI, to the extent the same is claimed as the basis of the credit.	On and after January 1, 2011.

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#31	Low Income Students Scholarship Credit K.S.A. 72-4357 Schedule K-70	A taxpayer that makes a contribution to a qualified scholarship granting organization is eligible to receive a tax credit equal to 70% of the contribution made during the taxable year. Total contributions cannot exceed \$500,000 per contributor for any one tax year.	Effective for all taxable years commencing after December 31, 2014.	Corporate Income Taxpayers Privilege Taxpayers Insurance Premium Taxpayers Effective for all taxable years beginning after December 31, 2014 Individual Income Taxpayers Effective for all taxable years beginning after December 31, 2016	Nonrefundable	\$10,000,000	Carryforward until used.	No	Addition Modification *Amount of any charitable contribution made to the extent the same is claimed as the basis for the credit.	
#32	Nitrogen Fertilizer Plant Credit K.S.A. 79-32,229 Schedule K-78	A taxpayer that makes a qualified investment in a refinery shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.	Effective for all taxable years commencing after December 31, 2005 and before January 1, 2011.	Income Taxpayers	Nonrefundable	None	14 year carryforward period.	No	Addition Modification *Amount of any expenditures claimed for deduction in determining FAGI, to the extent the same is claimed as the basis of the credit. *Amount of any amortization deduction claimed in determining FAGI to the extent the same is claimed for deduction. Subtraction Modification *Amount for the amortization deduction allowed pursuant to K.S.A. 79-32,232.	On and after January 1, 2011.
#33	Owners Promoting Employment Across Kansas (PEAK) Credit K.S.A. 79-32,266 Schedule K-88	An income tax credit shall be allowed in an amount equal to 95% of a resident individual's income tax liability for Kansas source income received from a qualified company that is business income attributable to business activities conducted at the business facility, office, department or other operation relocated to Kansas when the taxpayer owns such qualified company and materially participates in such business activities conducted at the relocated business facility, office, department or other operation of the qualified company which qualified for benefits under the provisions of subsection (a)(1) of K.S.A. 74-50,212.	Effective for all taxable years commencing after December 31, 2010.	Individual Income Taxpayers	The credit amount is 95% of the resident individual's income tax liability for Kansas source income received from a qualified company that is business income attributable to the relocated business facility.	None		No	None	Credit not available to any taxpayer making a modification under (b)(xix) or (c)(xx) of K.S.A. 79-32,117.
#34	Petroleum Refinery Credit K.S.A. 79-32,218 Schedule K-73	A taxpayer that makes a qualified investment in a refinery shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.	Effective for all taxable years commencing after December 31, 2005 and before January 1, 2011.	Income Taxpayers	Nonrefundable	None	14 year carryforward period.	No	Addition Modification *Amount of any expenditures claimed for deduction in determining FAGI to the extent the same is claimed as the basis for the credit. *Amount of any amortization deduction claimed in determining FAGI to the extent the same is claimed for deduction. Subtraction Modification *Amount for the amortization deduction allowed pursuant to K.S.A. 79-32,221.	On and after January 1, 2011.
#35	Purchases from Qualified Vendor Credit K.S.A. 79-32,273 Schedule K-44	A credit in an amount equal to 15% of the amount for expenditures of goods and services purchased by the taxpayer from a qualified vendor. The amount of credit awarded for each taxpayer shall not exceed \$500,000 per qualified vendor per tax year.	Effective for tax years 2019 through 2023	Income Taxpayers	Nonrefundable	\$5,000,000 for all tax years	4 year carryforward period.	No	None	After tax year 2023

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#36	Qualified Charitable Distribution Credit K.S.A. 79-32,283 Schedule K-48	A credit in an amount equal to the qualified charitable distributions made in connection with the fiduciary financial institution's fiduciary activities during the taxable year shall be allowed against the tax liability of a fiduciary financial institution.	Effective for taxable years commencing after December 31, 2020.	Income Taxpayers Privilege Taxpayers	Nonrefundable	None	5 year carryforward period.	No	None	
#37	Qualifying Pipeline Credit K.S.A. 79-32,224 Schedule K-77	A taxpayer that makes a qualified investment in a refinery shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.	Effective for all taxable years commencing after December 31, 2005 and before January 1, 2011.	Income Taxpayers	Nonrefundable	None	14 year carryforward period.	No	Addition Modification *Amount of any expenditures claimed for deduction in determining FAGI, to the extent the same is claimed as the basis of the credit. *Amount of any amortization deduction claimed in determining FAGI to the extent the same is claimed for deduction. Subtraction Modification *Amount for the amortization deduction allowed pursuant to K.S.A. 79-32,227.	On and after January 1, 2011
#38	Research and Development Credit K.S.A. 79-32,182b Schedule K-53	A taxpayer with qualifying expenditures in research and development activities conducted within Kansas may be eligible to receive a credit of 6 1/2% of the amount expended for research. Beginning in tax year 2023, the credit will be 10% of the amount expended for research.	First effective for all taxable years commencing after December 31, 1987.	Income Taxpayers Beginning in tax year 2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities. Beginning in tax year 2023, the credit becomes available for all income taxpayers.	Nonrefundable	None	Carryforward until used.	Beginning in tax year 2023, the income tax credit may be transferred.	None	None
#39	Rural Opportunity Zone Credit K.S.A. 79-32,267 Schedule K-89	An income tax credit shall be allowed against the tax liability of a resident individual taxpayer in an amount equal to the resident individual's income tax liability. Taxpayer must meet the following requirements to qualify: (1) Establishes domicile in a rural opportunity zone on or after July 1, 2011 and prior to January 1, 2026, and domiciled outside Kansas for five or more years immediately prior to establishing their domicile in a rural opportunity zone in Kansas; (2) had Kansas source income of less than \$10,000 in any one year for five or more years immediately prior to establishing their domicile in a rural opportunity zone in Kansas; and (3) was domiciled in a rural opportunity zone during the entire taxable year for which such credit is claimed.	Effective for all taxable years commencing after December 31, 2011.	Individual Income Taxpayers	The credit amount shall be equal to the resident individual's income tax liability.	None		No	None	On and after January 1, 2027.

Kansas Tax Credits

	Program Name	Description	Effective Date	Tax Type	Nonrefundable or Refundable Credit	Fiscal Year Limitation	Carry Forward Period	Transferability of Credit	Modification	Sunset or Repeal
#40	Short Line Railroad Tax Credit K.S.A. 79-32,297 (2022 HB 2239) Schedule K-29	<p>A credit shall be allowed against the tax liability imposed under the Kansas income tax for an eligible taxpayer's qualified railroad track maintenance expenditures paid or incurred during the taxable year. The amount of the credit allowed each taxable year shall equal 50% of an eligible taxpayer's qualified railroad track maintenance expenditures paid or incurred during the taxable year.</p> <p>The amount of the credit allowed each taxable year under this section shall not exceed the product of \$5,000 and the number of miles of railroad track owned or leased within the state of Kansas by the eligible taxpayer as of the close of the taxable year.</p> <p>For rail siding located on or adjacent to a class II or class III railroad in the state of Kansas, the amount of the credit allowed for each taxable year under this section shall not exceed \$5,000 per rail siding owned or leased within the state of Kansas by the eligible taxpayer as of the close of the taxable year.</p>	Effective for tax years 2022 through 2031.	Income Taxpayers	Nonrefundable	\$8,720,000 for each taxable year	5 year carryforward period	Yes to eligible customers and eligible vendors.	None	After tax year 2031
#41	Single City Port Authority Credit K.S.A. 79-32,212 Schedule K-76	An income tax credit is allowed equal to 100% of the amount attributable to the retirement of indebtedness authorized by a single city port authority established before January 1, 2002.	Effective for taxable years 2002 through 2024.	Income Taxpayers For tax years 2013 through 2021, this credit shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities. For tax years 2022 through 2024, this credit shall be available to all income taxpayers.	Any credit amount that exceeds the tax liability shall be lost.	\$500,000 for any one fiscal year. First come, first served.		No	None	After tax year 2024
#42	Small Employer Health Benefit Plan Credit K.S.A. 40-2246 Schedule K-57	An income tax credit is allowed for any small employer for amounts paid on behalf of an eligible employee to provide health insurance or care and amounts contributed to health savings accounts of eligible covered employees.	First effective for all taxable years commencing after December 31, 1991.	Income Taxpayers Beginning in tax year 2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.	Refundable	None		No	Addition Modification *Any expense deduction included in federal taxable income must be reduced by the dollar amount of the credit.	None

Kansas Tax Credits

	Program Name	Description	Effective Date	Tax Type	Nonrefundable or Refundable Credit	Fiscal Year Limitation	Carry Forward Period	Transferability of Credit	Modification	Sunset or Repeal
#43	Storage and Blending Equipment Credit K.S.A. 79-32,252 Schedule K-82	An income tax credit is allowed to a taxpayer that makes a qualified investment in storage and blending equipment installed at a fuel terminal, refinery or biofuel production plant. The credit is 10% on the first \$10,000,000 invested and 5% on the amount that exceeds \$10,000,000.	Effective for all taxable years commencing after December 31, 2006 and before January 1, 2012.	Income Taxpayers	Nonrefundable	None	14 year carryforward period.	No	Addition Modification *Amount of any expenditures claimed for deduction in determining FAGI, to the extent the same is claimed as the basis of the credit. *Amount of any amortization deduction claimed in determining FAGI to the extent the same is claimed for deduction. Subtraction Modification *Amount for the amortization deduction allowed pursuant to 2007 HB 2038 Section 36.	On and after January 1, 2012.
#44	Swine Facility Improvement Credit K.S.A. 79-32,204 Schedule K-38	An income tax credit of 50% of the cost incurred is allowed for a taxpayer making required improvements to a qualified swine facility.	Effective for all taxable years commencing after December 31, 1997.	Income Taxpayers Beginning in tax year 2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.	Nonrefundable	None	4 year carryforward period.	No	Addition Modification *Amount of any costs incurred for improvements to a swine facility, claimed for deduction in determining FAGI, to the extent the same is claimed as the basis for the credit.	None
#45	Targeted Employment Credit K.S.A. 79-32,298-K.S.A. 79-32,303 (2022 HB 2703) Schedule K-69	A credit shall be allowed for a targeted employment business or a taxpayer outsourcing work to a targeted employment business for every hour that an eligible individual is employed in a calendar year in a targeted employment business and receives earned income as compensation. The credit shall be 50% of the wages paid to the eligible individual on an hourly basis, up to a maximum credit of \$7.50 per hour.	Effective for tax years 2022 through 2027.	Income Taxpayers Privilege Taxpayers Insurance Premium Taxpayers	Any credit amount that exceeds the tax liability shall be lost.	\$5,000,000 per tax year.	No	No	None	On and after January 1, 2028
#46	Teacher's Purchases of School and Classroom Supplies Tax Credit K.S.A. 79-32,296 (2022 HB 2239) Schedule K-91	A credit shall be allowed against the tax liability of a qualified taxpayer imposed under the Kansas income tax act in an amount equal to the expenditures made by the taxpayer for school and classroom supplies during the taxable year. The amount of the credit allowed each taxable year under this section shall not exceed \$250.	Effective for tax year 2022 and forward.	Individual Income Taxpayers	Any credit amount that exceeds the tax liability shall be lost.	None	No	No	None	None

Kansas Tax Credits

	Program Name	Description	Effective Date	Tax Type	Nonrefundable or Refundable Credit	Fiscal Year Limitation	Carry Forward Period	Transferability of Credit	Modification	Sunset or Repeal
#47	Telecommunications & Railroad Credit K.S.A. 79-32,210 and K.S.A. 79-32,206 Schedule K-36	A credit for property tax paid by telecommunications companies is allowed on property initially acquired and first placed in service after January 1, 2001 that has an assessment rate of 33%. The credit is equal to the amount of property taxes timely paid for the difference between an assessment level of 25% and the actual assessment of 33%. A credit shall be allowed in an amount equal to 20% of the property tax levied for property tax year 2005 and 2006 and 25% for property tax year 2007 upon railroad machinery and equipment classified for property taxation purposes pursuant to section 1 of article 11 of the Kansas constitution in subclass (3) of class 2.	Telecommunications Credit-Effective for all taxable years commencing after December 31, 2000. Railroad Credit-Effective for all taxable years commencing after December 31, 2004.	Income Taxpayers Telecommunications Credit- Beginning in tax year 2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.	Refundable	None		No	None	Railroad Credit-On and after January 1, 2012.
#48	Temporary Assistance to Families Contribution Credit K.S.A. 79-32,200 K.S.A. 39-7,132 Schedule K-61	Any individual, corporation, partnership, trust, estate and other legal entity who enters into an agreement with the Secretary of Social and Rehabilitation Services to provide financial support to a person who receives Temporary Assistance for Families (TAF) is allowed a credit of 70% of the amount of financial assistance given.	Effective for all taxable years commencing after December 31, 1993.	Income Taxpayers Beginning in tax year 2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.	Any credit amount that exceeds the tax liability shall be lost.	None		No	None	None
#49	Venture Capital Credits and Local Seed Capital Credits K.S.A. 74-8206 K.S.A. 74-8304 K.S.A. 74-8401 K.S.A. 74-8316 Schedule K-55	A 25% tax credit shall be allowed for those taxpayers that invest in stock issued by Kansas Venture Capital, Inc., certified Kansas venture capital companies, certified local seed capital pools, or Sunflower Technology Venture, LP.	K.S.A. 74-8205, K.S.A. 74-8304-First effective for all taxable years commencing after December 31, 1985. K.S.A. 74-8401-First effective for all taxable years commencing after December 31, 1986.	Income Taxpayers Privilege Taxpayers Beginning in tax year 2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax, i.e. C corporations as well as privilege taxpayers. This credit shall not be available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.	Nonrefundable		Carryforward until used.	No	Subtraction Modification *Dividend income on stock issued by Kansas Venture Capital Inc.	None

Currently, credit may only be claimed by C Corporations due to legislation passed in 2012

Refundable tax credit