

STATE OF KANSAS  
HOUSE OF REPRESENTATIVES

STATE CAPITOL  
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TIMOTHY C. HODGE  
72ND DISTRICT

**Representative Tim Hodge**

Testimony for HB 2657

Proponent – Written

March 13, 2018

HB 2657, Income tax credit for increased salaries paid to Kansas employees.

To the respected members of the House Tax Committee,

HB 2657 would allow a taxpayer to claim a new non-refundable income tax credit for 20.0 percent of the increase in total salaries paid to Kansas employees from the previous year beginning in tax year 2018. The amount of the tax credit would be capped at \$4,000 per tax year. Any unused tax credits would not be allowed to be carried forward into future tax years. The bill would allow the tax credits to be transferred to another taxpayer that has Kansas tax liability as long as the Director of Taxation at the Department of Revenue is notified of the transfer. The Department of Revenue would have the authority to adopt rules and regulations to implement the bill.

The cost of this would be \$68-\$69 million per year and could be paid for with 2661 or 2618.

Thank You,

A handwritten signature in black ink, appearing to read "Tim C. Hodge".

Tim C. Hodge  
72 District  
Newton, Ks.