

STATE OF KANSAS

HOUSE OF REPRESENTATIVES

MR. CHAIRMAN:

I move to amend **HB 2689**, as amended by House Committee, on page 6, following line 12, by inserting:

"New Sec. 4. Providing a tax incentive for household and dependent care expenses provides for the economic development of this state and the credit allowed pursuant to K.S.A. 79-32,111c, and amendments thereto, institutes this objective.

Sec. 5. K.S.A. 79-32,111c is hereby amended to read as follows: 79-32,111c. (a) 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 12.5% for tax year 2018; an amount equal to 18.75% for tax year 2019; and an amount equal to ~~25%~~ 50% 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.

(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 to 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.";

Also on page 6, in line 13, by striking "and" and inserting a comma; also in line 13, after "74-8136" by inserting "and 79-32,111c";

And by renumbering sections accordingly;

On page 1, in the title, in line 3, after the semicolon by inserting "increasing the household and dependent care expenses credit;"; also in line 3, by striking "and" and inserting a comma; also in line 3, after "74-8136" by inserting "and 79-32,111c"

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