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MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: February 7, 2023
Subject: Senate Bill No. 81

Summary

Senate Bill No. 81 relates to Kansas adjusted gross income for purposes of income taxation and would provide a subtraction modification for the work opportunity tax credit and employee retention credit disallowances.

The bill would amend K.S.A. 2022 Supp. 79-32,117(c) to include in the subtraction from federal adjusted gross income provision of paragraph (x), the amount of the work opportunity tax credit and similar disallowances under 26 U.S.C. § 280C, and to provide for taxable years beginning after December 31, 2019, that the provisions of the paragraph would also apply to the employee retention credit disallowance. The subtraction modification for the work opportunity tax credit and the employee retention credit disallowances would be limited to 25% of the amount of such disallowances.

The bill would take effect from and after its publication in the statute book.