

**79-32,248. Same; claim for credit.** To receive the credit awarded by this act, a taxpayer must claim the credit on the taxpayer's annual state income tax return or returns in the manner prescribed by the director of taxation. The taxpayer shall submit to the director a copy of the taxpayer's agreement for a tax credit entered into with the secretary of commerce pursuant to K.S.A. 2014 Supp. 79-32,246, and amendments thereto, and all information that the director determines necessary for the calculation of the credit provided by this act.

**History:** L. 2007, ch. 113, § 13; July 1.