

**39-7,132. Aid to families with dependent children; financial support for persons otherwise eligible for such aid; Kansas income tax credit for corporations; agreement with secretary, use of moneys.** (a) Any person who agrees to provide financial support to a person who would otherwise be eligible to receive aid to families with dependent children and who has entered into an agreement with the secretary for children and families for this purpose, in accordance with rules and regulations adopted by the secretary for children and families establishing the terms and conditions of such agreement, shall receive a credit against the tax liability imposed under the Kansas income tax act as provided under K.S.A. 79-32,200, and amendments thereto.

(b) Moneys received by the secretary under this section shall be used to match available federal moneys for providing aid to families with dependent children in the following manner: (1) The portion equal to 80% of such moneys shall be credited to the state general fund; (2) the portion equal to 15% of such moneys shall be used by the secretary to match available federal moneys and shall be added by the secretary to the grant of the recipient family; and (3) the remaining portion equal to 5% of such moneys shall be credited to the social welfare fund for administrative expenses and one-time grants.

(c) For tax year 2013 and all tax years thereafter, the income tax credit provided by this section shall only be available to taxpayers subject to the income tax on corporations imposed pursuant to subsection (c) of K.S.A. 79-32,110, and amendments thereto, and shall be applied only against such taxpayer's corporate income tax liability.

**History:** L. 1994, ch. 265, § 2; L. 2012, ch. 135, § 1; L. 2014, ch. 115, § 115; July 1.