

## NOTICE 13-13

### **MORE COUNTIES DESIGNATED AS RURAL OPPORTUNITY ZONES (July 1, 2013)**

The 2011 Legislative Session passed Senate Bill 198 which designates 50 counties in Kansas as Rural Opportunity Zones (ROZ). As part of the bill, certain out-of-state taxpayers who relocate to these counties and meet certain criteria are provided an income tax credit. (See K.S.A. 2012 Supp. 79-32,267, which effectively grants an income tax exemption for certain qualifying years.) For additional information, see Notice 11-03.

During the 2013 Legislative Session House Bill 2059 was passed and signed into law. Section 9 of the Bill amends K.S.A. 2012 Supp. 74-50,222 to expand the number of counties which have received the ROZ designation. The newly designated counties are:

Allen, Anderson, Bourbon, Brown, Chase, Clay, Coffey, Doniphan, Ellsworth, Grant, Gray, Haskell, Jackson, Linn, Marshall, Meade, Morris, Nemaha, Neosho, Ottawa, Rice, Stevens and Wabaunsee

As of tax year 2013, these newly designated counties will be considered as ROZ counties, and the income tax credit mentioned above will be available for out-of-state taxpayers who relocate to these counties, if the requirements set forth in K.S.A. 79-32,267 are met.

The new language, found in the amendment to subsection (b) of K.S.A. 2012 Supp. 74-50,222, changes the definition of “rural opportunity zone”. It provides as follows (new counties in *italics*):

(b) “rural opportunity zone” means *Allen, Anderson, Barber, Bourbon, Brown, Chase, Chautauqua, Cheyenne, Clark, Clay, Cloud, Coffey, Comanche, Decatur, Doniphan, Edwards, Elk, Ellsworth, Gove, Graham, Grant, Gray, Greeley, Greenwood, Hamilton, Harper, Haskell, Hodgeman, Jackson, Jewell, Kearny, Kingman, Kiowa, Lane, Lincoln, Linn, Logan, Marion, Marshall, Meade, Mitchell, Morris, Morton, Nemaha, Neosho, Ness, Norton, Osborne, Ottawa, Pawnee, Phillips, Pratt, Rawlins, Republic, Rice, Rooks, Rush, Russell, Scott, Sheridan, Sherman, Smith, Stafford, Stanton, Stevens, Trego, Thomas, Wabaunsee, Wallace, Washington, Wichita, Wilson or Woodson* counties;

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Kansas Department of Revenue  
915 SW Harrison St., 1st Floor  
Topeka, KS 66612-1588  
Phone: 785-368-8222  
Fax: 785-291-3614