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Notice 14-07

More Counties Designated As Rural Opportunity Zones
(July 1, 2014)

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 amended K.S.A. 2012 Supp. 74-50,222 to expand the number of counties which have received the ROZ designation. For additional information, see Notice 13-13.

During the 2014 Legislative Session House Bill 2643 was passed and signed into law. Section 19 of the Bill amends K.S.A. 2013 Supp. 74-50,222 to expand the number of counties which have received the ROZ designation. The newly designated counties are:

Cherokee, Labette, Montgomery and Sumner

As of tax year 2014, 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. 2013 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, *Cherokee,* 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, *Labette,* Lane, Lincoln, Linn, Logan, Marion, Marshall, Meade, Mitchell, *Montgomery,* Morris, Morton, Nemaha, Neosho, Ness, Norton, Osborne, Ottawa, Pawnee, Phillips, Pratt, Rawlins, Republic, Rice, Rooks, Rush, Russell,

Scott, Sheridan, Sherman, Smith, Stafford, Stanton, Stevens, *Sumner,* Trego, Thomas, Wabaunsee, Wallace, Washington, Wichita, Wilson or Woodson counties;

Taxpayer Assistance

Additional copies of this notice, forms or publications are available from our web site, **www.ksrevenue.org**. If you have questions about this Notice, please contact:

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