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NOTICE 15-09

RURAL OPPORTUNITY ZONE CREDIT EXTENDED (JULY 1, 2015)

During the 2015 Legislative Session Senate Substitute for House Bill 2109 was passed and signed into law. This Bill extends the Rural Opportunity Zone income tax credit.

As originally enacted, the provisions of K.S.A. 79-32,267 allowed a Rural Opportunity Zone (ROZ) credit to be claimed for tax years commencing after December 31, 2011, and ending before January 1, 2017. Section 27 of Senate Substitute for House Bill 2109 extends this period to tax years ending prior to January 1, 2022. The amended provisions of the statute now state (~~stricken~~ language and *new* language):

> (a) For taxable years commencing after December 31, 2011, and before January 1, ~~2017~~ *2022*, there shall be allowed as a credit against the tax liability of a resident individual taxpayer an amount equal to the resident individual's income tax liability under the provisions of the Kansas income tax act, when the resident individual:
>
> (1) Establishes ~~dom~~icile in a rural opportunity zone on or after July 1, 2011, and prior to January 1, 2016 *2021*, and was domiciled outside this state for five or more years immediately prior to establishing their domicile in a rural opportunity zone in this state;

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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