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NOTICE 21-05

RURAL OPPORTUNITY ZONE CREDIT EXPANDED AND EXTENDED (JULY 1, 2021)

During the 2021 Legislative Session Senate Bill 47 was passed and signed into law. Sections 11, 12 and 15 of the Bill amend Kansas law dealing with rural opportunity zone credits.

Section 11 amends K.S.A. 74-50,222, which defines the term "rural opportunity zone". Rather than naming the counties that qualify as a rural opportunity zone, the amendment defines the term "rural opportunity zone" to mean "a county with a population of 40,000 or less." The effect of this amendment is to include 95 of Kansas' 105 counties as rural opportunity zones. The 10 counties that DO NOT fall within the definition are: Butler, Douglas, Johnson, Leavenworth, Reno, Riley, Saline, Sedgwick, Shawnee, and Wyandotte.

Section 12 amends K.S.A. 74-50,223 to extend the time available for an individual to enroll and be eligible to participate in the student loan repayment assistance provision provided under the rural opportunity zone program. The cut-off date is extended from June 30, 2021 to June 30, 2023.

Section 15 amends K.S.A. 79-32,267 to extend the rural opportunity zone individual income tax credit. The credit had been available for tax years commencing after December 31, 2011, and ending before January 1, 2022. The cut-off date has now been extended to include tax years ending before January 1, 2024.

All other provisions of Kansas law regarding rural opportunity zones remains unchanged.

Additional information is available at: https://ksrevenue.org/prtaxcredit-roz.html

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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