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NOTICE 22-08

RURAL OPPORTUNITY ZONE CREDIT EXTENDED

(OCTOBER 4, 2022)

During the 2022 Legislative Session House Bill 2239 was passed and signed into law. Sections 31 and 43 of the Bill extend the rural opportunity zone student loan repayment program and the Kansas income tax credit.

Section 31 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, 2023, to June 30, 2026. Questions regarding the student loan repayment assistance provision may be directed to the Department of Commerce through their website: https://www.kansascommerce.gov.

Section 43 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, 2024. The cut-off date has now been extended to include tax years ending before January 1, 2027. It also extends the period during which a taxpayer may establish domicile in Kansas from January 1, 2023, to January 1, 2026.

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

To claim the rural opportunity zone tax credit a taxpayer must file electronically and complete Form K-89 as part of the filing process.

Additional information is available at: https://ksrevenue.gov/prtaxcredits-roz.html.

TAXPAYER ASSISTANCE

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

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