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NOTICE 24-09

CHILD AND DEPENDENT CARE EXPENSES CREDIT

(JULY 1, 2024)

During the 2024 Special Legislative Session, Senate Bill 1 was passed and signed into law. Section 17 of the Bill amends K.S.A. 79-32,111c to increase the amount of the Kansas child and dependent care credit that may be claimed for Kansas individual income tax purposes.

Prior to amendment, K.S.A. 79-32,111c allowed an income tax credit equal to 25% of the amount of the credit allowed against an individual taxpayer's federal income tax liability pursuant to 26 U.S.C. § 21 for the taxable year in which such credit was claimed against the taxpayer's federal income tax liability. As amended, for tax year 2024, and all tax years thereafter, the amount of the credit is increased to 50% of the amount of the federal credit allowed against the taxpayer's federal income tax liability.

No special credit form is needed to claim the credit. Instead, the credit is claimed on line 14 of the K-40 Kansas individual income tax return.

TAXPAYER ASSISTANCE

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

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