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# NOTICE 24-20

## ADOPTION CREDIT

## (NOVEMBER 20, 2024)

During the 2024 Legislative Session House Bill 2465 was passed and signed into law. Section 10 of the Bill amends the income tax credit for adoption.

Section 10 amends K.S.A. 79-32,202a, dividing subsection (a) into newly labeled parts (a)(1) and (a)(2). Subsection (a)(1) limits the current adoption credit provisions to tax years 2014 through 2023. New subsection (a)(2) provides, commencing in tax year 2024, an adoption credit, in an amount equal to 100% of the amount of the credit allowed against such taxpayer's federal income tax liability pursuant to section 23 of the federal internal revenue code, determined without regard to subsection (c) of such section, for the taxable year in which such credit was claimed against the taxpayer's federal income tax liability. The credit is available to Kansas residents only.

K.S.A. 79-32,202a(b) provides an additional credit of $1,500 for the adoption of a child in the custody of the Secretary for Children and Families or a child with special needs. This credit is retained in the law and is in addition to the credit allowed in K.S.A. 79-202a(a)(1) and (2).

The credit will be claimed by filing a Schedule K-47 with the Kansas income tax return. The Schedule K-47 will be available through the Department's website at: www.ksrevenue.gov at the end of the year; sometime in mid-December.

## 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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