

Kansas Department of Revenue  
Office of Policy and Research  
109 SW 9<sup>th</sup> St.  
Topeka, KS 66601-3506



Phone: 785-296-6093  
Fax: 785-296-7928  
[www.ksrevenue.gov](http://www.ksrevenue.gov)

Mark Burghart, Secretary

Laura Kelly, Governor

## **Notice of Hearing on Proposed Administrative Regulation**

A public hearing will be conducted by the Department of Revenue at 1:30 p.m. Tuesday, February 3, 2026, in the Secretary's Conference Room on the fourth floor of the Mills Building, 109 SW 9<sup>th</sup> St., Topeka, KS 66612, regarding proposed new regulation K.A.R. 92-12-152.

The proposed regulation will help implement the Kansas Pregnancy Resource Act Tax Credit. 2024 House Bill 2465, New Section 8, was enacted as K.S.A. 79-32,316. For tax years beginning after December 31, 2023, a taxpayer is allowed a Kansas income, privilege or premium tax credit equal to 70% of the total amount contributed during the taxable year by the taxpayer to an eligible charitable organization. The term "eligible charitable organization" is defined in K.S.A. 79-32,316 and includes nonprofit organizations dedicated to providing resources for pregnant women.

The proposed regulation establishes contribution rules that are consistent with the rules specified in statute or regulation for other, similar contribution-based credits. These rules allow contributions of stocks, bonds, personal property, or real property to qualify for credit and establish guidelines for valuing these other-than-cash contributions that are consistent with the guidelines specified in statute or regulation for similar contribution-based credits. In addition, the proposed regulation clarifies that distributions to an eligible charitable organization from a separately owned donor advised fund do not qualify as the donor's contributions to an eligible charitable organization. The proposed regulation also clarifies the treatment of contributions through "giving days" and other limited-time fundraising events.

The proposed regulation does not result in any estimable economic impact on businesses, local governments, or individuals. Copies of the proposed regulation and the Economic Impact Statement may be found online at <https://www.ksrevenue.gov/prproposedregulations.html>, or by contacting Taylor Murray at [taylor.murray@ks.gov](mailto:taylor.murray@ks.gov).

This 60-day notice of the public hearing shall constitute a public comment period for the purpose of receiving written comments from the public on the proposed regulation. All interested parties may submit written public comments prior to the hearing to Taylor Murray, Office of Policy and Research, Mills Building, 109 SW 9<sup>th</sup> St., Topeka, Kansas 66601-3506 or [taylor.murray@ks.gov](mailto:taylor.murray@ks.gov). Additionally, interested parties wanting to participate remotely may contact Taylor Murray at [taylor.murray@ks.gov](mailto:taylor.murray@ks.gov) to obtain remote access information.

All interested parties will be given a reasonable opportunity to present their views, either orally or in writing or both, concerning the proposed regulation. To give all parties an opportunity to present their views, it may be necessary to request that each participant limit any oral presentation to five minutes.

Any individual with a disability may request accommodation in order to participate in the public hearing and may request the proposed regulation and Economic Impact Statement in an accessible format. Requests for accommodation to participate in the hearing should be made at least five working days in advance of the hearing by contacting Taylor Murray at (785) 296-6093 or [taylor.murray@ks.gov](mailto:taylor.murray@ks.gov). Individuals with hearing and/or speech disabilities may contact the Kansas Relay Center at 1-800-766-3777 for communication accommodations. Disabled parking is located on the north side of the Mills Building on either side of 9<sup>th</sup> Street. The north entrance to the Mills Building is accessible.