

NOTICE 13-13

MORE COUNTIES DESIGNATED AS RURAL OPPORTUNITY ZONES (July 1, 2013)

The 2011 Legislative Session passed Senate Bill 198 which designates 50 counties in Kansas as Rural Opportunity Zones (ROZ). As part of the bill, certain out-of-state taxpayers who relocate to these counties and meet certain criteria are provided an income tax credit. (See K.S.A. 2012 Supp. 79-32,267, which effectively grants an income tax exemption for certain qualifying years.) For additional information, see Notice 11-03.

During the 2013 Legislative Session House Bill 2059 was passed and signed into law. Section 9 of the Bill amends K.S.A. 2012 Supp. 74-50,222 to expand the number of counties which have received the ROZ designation. The newly designated counties are:

Allen, Anderson, Bourbon, Brown, Chase, Clay, Coffey, Doniphan, Ellsworth, Grant, Gray, Haskell, Jackson, Linn, Marshall, Meade, Morris, Nemaha, Neosho, Ottawa, Rice, Stevens and Wabaunsee

As of tax year 2013, these newly designated counties will be considered as ROZ counties, and the income tax credit mentioned above will be available for out-of-state taxpayers who relocate to these counties, if the requirements set forth in K.S.A. 79-32,267 are met.

The new language, found in the amendment to subsection (b) of K.S.A. 2012 Supp. 74-50,222, changes the definition of "rural opportunity zone". It provides as follows (new counties in *italics*):

(b) "rural opportunity zone" means *Allen, Anderson, Barber, Bourbon, Brown, Chase, Chautauqua, Cheyenne, Clark, Clay, Cloud, Coffey, Comanche, Decatur, Doniphan, Edwards, Elk, Ellsworth, Gove, Graham, Grant, Gray, Greeley, Greenwood, Hamilton, Harper, Haskell, Hodgeman, Jackson, Jewell, Kearny, Kingman, Kiowa, Lane, Lincoln, Linn, Logan, Marion, Marshall, Meade, Mitchell, Morris, Morton, Nemaha, Neosho, Ness, Norton, Osborne, Ottawa, Pawnee, Phillips, Pratt, Rawlins, Republic, Rice, Rooks, Rush, Russell, Scott, Sheridan, Sherman, Smith, Stafford, Stanton, Stevens, Trego, Thomas, Wabaunsee, Wallace, Washington, Wichita, Wilson or Woodson* counties;

Taxpayer Assistance

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