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NOTICE 25-08

FOOD SALES TAX CREDIT SUNSET

(NOVEMBER 19, 2025)

Prior to tax year 2025, K.S.A. 79-32,271 provided an income tax credit for individual income taxpayers who purchased food in Kansas, had federal adjusted gross income for the tax year that did not exceed \$30,615, and met certain other qualifications.

During the 2022 Legislative Session House Bill 2106 was passed and signed into law. Amendments made by Section 4 of the Bill sunset the food sales tax credit in K.S.A. 79-32,271 at the end of tax year 2024. Due to these changes, the last time a qualified taxpayer could claim the credit was on their 2024 tax year income tax return, which was to be filed with the Department of Revenue in 2025.

To reiterate, a taxpayer may not claim a food sales tax credit on their individual income tax return for tax year 2025, which will be filed with the Department of Revenue in 2026, or on their individual income tax returns for subsequent years.

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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