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NOTICE 26-06

INCOME TAX CREDIT FOR GUN AND AMMUNITION STORAGE

(JULY 1, 2026)

During the 2026 Legislative Session Senate Bill 82 was passed and signed into law. New Section 1 of the Bill establishes a new credit against the income tax liability of a resident individual for expenditures for gun and ammunition storage.

The credit, which is available for tax years 2026 through 2028, is an amount equal to 25% of the expenditures made by a Kansas resident individual to purchase lockable gun and ammunition storage that is designed primarily for gun and ammunition storage.

The amount of credit allowed each tax year cannot exceed $250 for any taxpayer. If the amount of the credit exceeds the individual's income tax liability for the tax year in which the credit is allowed, the credit may be carried forward to the next succeeding tax year, or tax years, until the total amount of the credit has been used.

The provisions of the Bill are effective on July 1, 2026.

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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