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NOTICE 26-09

REPEAL OF VARIOUS INCOME, PRIVILEGE, AND/OR PREMIUM TAX CREDITS

(JULY 1, 2026)

During the 2026 Legislative Session Senate Bill 82 was passed and signed into law. Section 2 of the Bill amends K.S.A. 65-7107 to delete a credit, and Section 6 of the Bill repeals certain income, privilege, and/or premiums tax credits. Specifically, the deleted and repealed credits are:

Section 2

Individual Development Account

K.S.A. 65-7107 — Paragraphs (b) through (f) of the statute are deleted to repeal the credit for contributions to an individual development account under the individual development account program for assistive technology. There will be no carryover of any credit because no credit was ever claimed under the repealed statutory provisions.

Section 6

Agritourism

K.S.A. 32-1438 — The statute allowed a Kansas corporate income tax credit for certain costs of liability insurance paid by a registered agritourism operator who operates an agritourism activity. Individuals or entities other than corporations did not qualify for the credit. The credit was capped at $2,000. Any unused credit could be carried over until used, except the credit could not be carried over after the third taxable year succeeding the taxable year in which the credit was first claimed. Repeal of the statute does not prevent a corporation holding unused credit from using it within the three-year carryover period.

Qualified Swine Facility

K.S.A. 79-32,204 — The statute allowed a Kansas corporate income tax credit for required improvements to a qualified swine facility. Individuals or entities other than corporations did not qualify for the credit. Any unused credit could be carried over until used, except the credit could not be carried over after the fourth taxable year succeeding the taxable year in which the costs were incurred. Repeal of the statute does not prevent a corporation holding unused credit from using it within the four-year carryover period.

Promoting Employment Across Kansas (PEAK)

K.S.A. 79-32,266 The statute allowed a Kansas income tax credit for taxpayers who received income from business activities of certain companies that qualified under the promoting employment across Kansas act. The credit was available for tax years beginning after December 31, 2010. There will be no carryover of any credit because no credit was ever claimed under the repealed statutory provisions.

Certain Major Disasters

K.S.A. 79-32,262 The statute allowed a Kansas income, privilege, or premium tax credit or refund of tax liability for certain capital investments in a business located in or near certain cities made within three years of occurrence of certain major disasters. The provisions of the statute were limited to tax years 2008, 2009, and 2010, with carryover of any unused credit until the 10th taxable year succeeding the taxable year in which the qualified investment was made. As a result, any carry forward period expired prior to repeal of the statute.

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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