

**SENATE BILL No. 74**

By Committee on Assessment and Taxation

1-23

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1 AN ACT concerning income taxation; relating to credits; providing a  
2 refundable tax credit for expenditures for lockable gun and ammunition  
3 storage.  
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. (a) For tax years 2025 through 2027, there shall be allowed  
7 a credit against the tax liability of a resident individual imposed under the  
8 Kansas income tax act in an amount equal to 25% of the expenditures  
9 made by the individual during such tax year to purchase lockable gun and  
10 ammunition storage. The amount of such credit allowed each tax year shall  
11 not exceed \$250 for any taxpayer.

12 (b) If the amount of the credit allowed by subsection (a) exceeds the  
13 taxpayer's income tax liability imposed under the Kansas income tax act,  
14 such excess amount shall be refunded to the taxpayer.

15 Sec. 2. This act shall take effect and be in force from and after its  
16 publication in the statute book.