K.S.A. 79-32,267 provides for a credit against your Kansas individual income tax if you meet certain residency requirements, income limitations, and live in a Kansas county designated as a ROZ. A resident individual may claim this credit for not more than five consecutive years following establishment of their domicile in a ROZ.

The following are eligible counties for tax years 2012 through 2021:

Barber  Comanche  Graham  Hodgeman  Lane  Morton  Phillips  Rush  Smith  Wallace
Chautauqua  Decatur  Greeley  Jewell  Lincoln  Ness  Pratt  Russell  Stafford  Washington
Cheyenne  Edwards  Greenwood  Kearny  Logan  Norton  Rawlins  Scott  Stanton  Wichita
Clark  Elk  Hamilton  Kingman  Marion  Osborne  Republic  Sheridan  Trego  Wilson
Cloud  Gove  Harper  Kiowa  Mitchell  Pawnee  Rooks  Sherman  Thomas  Woodson

The following additional counties were added for tax years 2013 through 2021:

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

The following additional counties were added for tax years 2014 through 2021:

Cherokee  Labette  Montgomery  Sumner

**Residency Requirements:** You must have established domicile (the place you call home) in a ROZ on or after July 1, 2011 after being domiciled outside of Kansas for five or more years immediately prior to establishing residence in the ROZ. Additionally, you must have remained a Kansas resident in that ROZ for all of 2018.

**Income Limitations:** Your Kansas source income must have been $10,000 or less in each of the five or more years that you were domiciled outside of Kansas. Kansas source income includes:
- income earned while living in Kansas or from services performed in Kansas;
- Kansas lottery, pari-mutuel, casino and gambling winnings;
- income from real or tangible personal property located in Kansas;
- income from a business, trade, profession or occupation operating in Kansas (including partnerships and S Corporations);
- income from a resident estate or trust, or a nonresident estate or trust that received income from Kansas sources; and,
- unemployment compensation derived from sources in Kansas.

For more information about requirements for claiming this tax credit, consult the Q&A document for Rural Opportunity Zones that is available on our website (ksrevenue.org).