Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-152. Pregnancy resource act tax credit; contributions.

(a) "Contribution," as used in K.S.A. 79-32,316, and amendments thereto, shall mean any donation of cash, stocks and bonds, personal property, or real property.

(1) Stocks and bonds shall be valued at the stock market price on the date of the transfer.

(2) Personal property shall be valued at the lesser of its fair market value or the cost to the donor. The value may include costs incurred in making the donation but shall not include sales tax.

(3) The donation of real property shall be allowable for tax credit if title to the real property is in fee simple absolute and is clear of any encumbrances. The amount of tax credit allowable for donations of real property shall be based upon the lesser of two current, independent appraisals conducted by state-licensed appraisers.

(b) Any taxpayer who contributes to a donor advised fund, as defined in section 4966(d)(2)(A) of the internal revenue code, shall not be allowed credit for that contribution even if the taxpayer recommends that the donor advised fund contribute the funds to an eligible charitable organization.

(Authorized by K.S.A. 79-3236; implementing K.S.A. 2025 Supp. 79-32,316; effective April 17, 2026.)

***** Authenticated Kansas Administrative Regulation *****