

## HOUSE BILL No. 2465

By Committee on Education

1-22

1 AN ACT concerning education; relating to the tax credit for low income  
2 students scholarship program act; expanding student eligibility for the  
3 program; amending K.S.A. 2019 Supp. 72-4352 and repealing the  
4 existing section.

5  
6 *Be it enacted by the Legislature of the State of Kansas:*

7 Section 1. K.S.A. 2019 Supp. 72-4352 is hereby amended to read as  
8 follows: 72-4352. As used in the tax credit for low income students  
9 scholarship program act:

10 (a) "Contributions" means monetary gifts or donations and in-kind  
11 contributions, gifts or donations that have an established market value.

12 (b) "Department" means the Kansas department of revenue.

13 (c) "Educational scholarship" means an amount not to exceed \$8,000  
14 per school year provided to an eligible student, or to a qualified school  
15 with respect to an eligible student, to cover all or a portion of the costs of  
16 education including tuition, fees and expenses of a qualified school and, if  
17 applicable, the costs of transportation to a qualified school if provided by  
18 such qualified school.

19 (d) "Eligible student" means a child who:

20 ~~(1) (A) Is an at-risk student, as defined in K.S.A. 72-5132, and~~  
21 ~~amendments thereto, and who is attending a public school; or (B) has been~~  
22 ~~eligible to receive an educational scholarship under this program and has~~  
23 ~~not graduated from high school or reached 21 years of age;~~

24 ~~(2) Resides in Kansas while eligible for an educational scholarship;~~  
25 and

26 ~~(3) (A) (2) (A) (i) Is eligible for free or reduced-priced meals under~~  
27 ~~the national school lunch act in effect on January 1, 2020; and~~

28 ~~(ii) (a) was enrolled in any public school in the previous school year~~  
29 ~~in which an educational scholarship is first sought for the child; or~~

30 ~~(B) (b) is eligible to be enrolled in any public school in the school~~  
31 ~~year in which an educational scholarship is first sought for the child and~~  
32 ~~the child is under the age of six years; or~~

33 ~~(B) has received an educational scholarship under the program and~~  
34 ~~has not graduated from high school or reached the age of 21 years.~~

35 (e) "Parent" includes a guardian, custodian or other person with  
36 authority to act on behalf of the child.

1 (f) "Program" means the tax credit for low income students  
2 scholarship program established in K.S.A. 72-4351 through 72-4357, and  
3 amendments thereto.

4 (g) "Public school" means ~~an elementary school that is operated by a~~  
5 ~~school district, and identified by the state board as one of the lowest 100~~  
6 ~~performing elementary schools with respect to student achievement among~~  
7 ~~all elementary schools operated by school districts for the current school~~  
8 ~~year any school operated by a unified school district organized under the~~  
9 ~~laws of this state.~~

10 (h) "Qualified school" means any nonpublic school that:

11 (1) Provides education to elementary or secondary students;

12 (2) *is accredited by the state board or a national or regional*  
13 *accrediting agency that is recognized by the state board for the purpose of*  
14 *satisfying the teaching performance assessment for professional licensure;*

15 (3) has notified the state board of its intention to participate in the  
16 program; and

17 (4) complies with the requirements of the program. ~~On and after July~~  
18 ~~1, 2020, a qualified school shall be accredited by the state board or a~~  
19 ~~national or regional accrediting agency that is recognized by the state~~  
20 ~~board for the purpose of satisfying the teaching performance assessment~~  
21 ~~for professional licensure.~~

22 (i) "Scholarship granting organization" means an organization that  
23 complies with the requirements of this program and provides educational  
24 scholarships to eligible students or to qualified schools in which parents  
25 have enrolled eligible students.

26 (j) "School district" or "district" means any unified school district  
27 organized and operating under the laws of this state.

28 (k) "School year" ~~shall have the meaning ascribed thereto~~ *means the*  
29 *same as* in K.S.A. 72-5132, and amendments thereto.

30 (l) "Secretary" means the secretary of revenue.

31 (m) "State board" means the state board of education.

32 Sec. 2. K.S.A. 2019 Supp. 72-4352 is hereby repealed.

33 Sec. 3. This act shall take effect and be in force from and after its  
34 publication in the statute book.