

HOUSE BILL No. 2753

By Committee on Taxation

2-16

1 AN ACT concerning income taxation; relating to schools; enacting the
2 Kansas educational opportunities act; authorizing an income tax credit
3 and prescribing procedures and limitations thereto.

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

6 Section 1. The provisions of sections 1 through 4, and amendments
7 thereto, shall be known and may be cited as the Kansas educational
8 opportunities act.

9 Sec. 2. (a) As used in sections 1 through 4, and amendments
10 thereto:

11 (1) "Eligible school" means any elementary or secondary school, or
12 other institution located in this state that is operated by an entity other than
13 a unified school district that complies with all health and safety regulations
14 in this state;

15 (2) "eligible student" means a child who: (A) Is a resident of this
16 state; (B) was enrolled in public school operated by a unified school
17 district for grade three; and (C) has scored less than 75% of correct
18 answers on the state reading assessments for grade three;

19 (3) "parent" means and includes a natural parent, adoptive parent,
20 stepparent, foster parent and person acting as a parent;

21 (4) "person acting as a parent" means: (A) A guardian or conservator;
22 or (B) a person, other than a parent, who is liable by law to maintain, care
23 for or support the child, or who is liable by law to maintain, care for or
24 support the child, or who has actual care and control of the child and is
25 contributing the major portion of the cost of support of the child, or who
26 has actual care and control of the child with the written consent of a person
27 who has legal custody of the child, or who has been granted custody of the
28 child by a court of competent jurisdiction;

29 (5) "school district" or "district" means any unified school district
30 organized and operating under the laws of this state;

31 (6) "secretary" means the secretary of revenue; and

32 (7) "state board" means the state board of education.

33 Sec. 3. (a) (1) To qualify for the tax credit allowed by this act, a
34 taxpayer shall apply to the state board for a certification that the following
35 requirements were met:

36 (A) That the taxpayer is a parent of the eligible student;

1 (B) that the eligible student scored less than 75% of correct answers
2 on the state reading assessments for grade three;

3 (C) that the eligible student had been enrolled in a public school
4 operated by a unified school district in grade three;

5 (D) that the eligible student was enrolled in an eligible school in
6 grade four, and if claiming a tax credit for grades five through 12, that
7 such enrollment was consecutive to the eligible student's enrollment in an
8 eligible school in grade four; and

9 (E) a certification by a responsible official that, based on information
10 and belief formed after reasonable inquiry, the statements and information
11 in the application are true, accurate and complete.

12 (2) The state board shall prescribe the form of the application, which
13 shall include, but not be limited to, the information set forth in subsection
14 (a)(1).

15 (b) If the state board determines that the requirements under this
16 section were met by the taxpayer, the state board shall issue a certificate of
17 compliance to the director of taxation.

18 (c) The state board shall adopt rules and regulations necessary to
19 implement the provisions of this section.

20 Sec. 4. (a) There shall be allowed a credit against the income tax
21 liability of a taxpayer under the Kansas income tax act in an amount equal
22 to the amount of tuition or fees that such taxpayer paid to the eligible
23 school for such enrollment in the applicable tax year. The amount of such
24 credit shall not exceed \$3,500 for any one taxpayer in any one taxable year
25 whether such taxpayer's filing status is single, head of household, married
26 filing separate or married filing joint.

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

30 (c) No credit under this section shall be claimed by a taxpayer who
31 may be claimed as a dependent by another taxpayer for federal income tax
32 purposes.

33 (d) The secretary shall adopt rules and regulations regarding filing of
34 documents that support the amount of credit claimed pursuant to this
35 section.

36 Sec. 5. This act shall take effect and be in force from and after its
37 publication in the statute book.

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