

HOUSE BILL No. 2255

By Representative D. Williams

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AN ACT relating to income taxation; providing credits therefrom for dependent education expenses and tuition.

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

Section 1. (a) For all taxable years commencing after December 31, 2000, there shall be allowed as a credit against the tax liability imposed under the Kansas income tax act upon an individual amounts paid during the taxable year for education expenses for all dependents of such individual attending an elementary or secondary school which is located in Kansas which adheres to the provisions of the federal civil rights act of 1964 and the Kansas act against discrimination, and attendance at which satisfies the requirements of K.S.A. 72-1111, and amendments thereto. As used in this section: "Education expenses" means fees, textbooks, tuition and other instructional materials. The amount of such credit shall not exceed \$500 expended for all dependents in any taxable year for fees, textbooks and other instructional material, and \$2,000 expended for each dependent in any taxable year for tuition. The credit allowed by this subsection shall not exceed the amount of income tax imposed reduced by the sum of any other credits allowed pursuant to law.

(b) (1) For all taxable years commencing after December 31, 2000, there shall be allowed as a credit against the tax liability imposed under the Kansas income tax act upon an individual amounts paid during the taxable year for qualified tuition and related expenses required for the enrollment or attendance at an eligible educational institution. The amount of such credit shall not exceed \$2,000 expended per person for such tuition and related expenses. The credit allowed pursuant to this subsection shall not exceed the amount of income tax imposed reduced by the sum of any other credits allowed pursuant to law.

(2) As used in this section, "qualified tuition and related expenses" and "eligible educational institution" shall have the meaning respectively ascribed thereto by the provisions of section 25A(f) of the federal internal revenue code.

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