

SENATE BILL No. 172

By Committee on Assessment and Taxation

1-25

9 AN ACT concerning income taxation; relating to credits; payments to
10 public schools for textbooks and workbooks.

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

13 Section 1. For taxable years commencing after December 31, 2006,
14 for any taxpayer who pays fees to a public school for textbooks and work-
15 books required by the public schools academic curriculum, there shall be
16 allowed a credit against the income tax imposed by the Kansas income
17 tax act in an amount equal to such payments, except that the amount of
18 such credit shall not exceed \$100 for an individual taxpayer and shall not
19 exceed \$200 for married individuals filing joint returns. The tax credit
20 allowed by this section shall be deducted from the taxpayer's income tax
21 liability for the taxable year in which the fee is paid. If the amount of the
22 credit allowed by this section exceeds the taxpayer's income tax liability
23 imposed under the Kansas income tax act, such excess amount shall be
24 refunded to the taxpayer. As used in this section, "public school" means
25 a school operated by a public school district organized under the laws of
26 this state.

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