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MEMORANDUM

To: Senate Committee on Assessment and Taxation

From: Office of Revisor of Statutes

Date: March 6, 2024

Subject: Senate Bill No. 509

Summary

Senate Bill No. 509 relates to income taxation and would establish the education opportunity tax credit, commencing with tax year 2024, for resident individual taxpayers with eligible dependent children not enrolled in public school.

The education opportunity tax credit would be an amount equal to either 75% of the amount of BASE aid as determined in K.S.A. 72-5132, and amendments thereto, for each dependent child enrolled during the tax year in a private school accredited by the state board of education or a regional or national accrediting agency or 50% of the amount of BASE aid as determined in K.S.A. 72-5132, and amendments thereto, for each dependent child enrolled during the tax year in a nonaccredited private school if such dependent child was eligible to enroll in kindergarten or any of the grades one through 12 in a Kansas public school but was not so enrolled.

The tax credit would be a refundable credit, and the taxpayer would be required to provide a valid social security number for each dependent child for which the credit is sought.

The bill authorizes the department of revenue to consult with the state department of education regarding the enrollment status of a dependent child and requires the department of revenue to prepare and submit an annual report to the legislature. The department of revenue would provide an eligible taxpayer the opportunity to either claim and receive the credit in advance during the tax year or claim the tax credit on their annual income tax forms.

The bill would take effect from and after its publication in the Kansas register.