

STATE OF KANSAS

SENATE CHAMBER

MR. PRESIDENT:

I move to amend **SB 87**, As Amended by Senate Committee, on page 1, following line 10, by inserting:

"New Section 1. (a) On or before July 1, 2026, and every two years thereafter, the legislative post audit committee shall direct the legislative division of post audit to conduct a performance audit of the tax credit for low income students scholarship program. The audit shall include, but not be limited to, the number of eligible students awarded a scholarship under the program, the number of students who applied for the program, the number and amount of tax credits awarded, the amount of contributions received by each scholarship granting organization, the amount of scholarships awarded by each scholarship granting organization and the percentage of contributions received by each scholarship granting organization that were awarded within 36 months of receiving such contributions.

(b) This section shall be a part of and supplemental to the tax credit for low income students scholarship program act.

Sec. 2. K.S.A. 72-4351 is hereby amended to read as follows: 72-4351. The provisions of K.S.A. 72-4351 through 72-4357, and amendments thereto, and section 1, and amendments thereto, shall be known and may be cited as the tax credit for low income students scholarship program act.";

On page 2, in line 15, after "thereto" by inserting "and section 1, and amendments thereto";

On page 4, in line 43, after the first "K.S.A." by inserting "72-4351 and";

And by renumbering sections accordingly;

On page 1, in the title, in line 4, before "increasing" by inserting "requiring the legislative division of post audit to audit the program biennially;"; in line 6, after "K.S.A." by inserting "72-4351 and"

Senator _____