

SENATE BILL No. 361

AN ACT concerning education; relating to federal tax credits for contributions to scholarship granting organizations; electing to participate in the federal tax credit for individual contributions to scholarship granting organizations.

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

Section 1. The state of Kansas hereby elects to participate in the federal tax credit for contributions of individuals to scholarship granting organizations pursuant to section 25F of the federal internal revenue code of 1986, as amended, for all taxable years beginning after December 31, 2026. On behalf of the state of Kansas and in accordance with section 25F of the federal internal revenue code of 1986, as amended, the state treasurer shall annually provide to the secretary of the treasury or the secretary's delegate any required information, including, but not limited to, a list of the scholarship granting organizations that meet the requirements described in section 25F of the federal internal revenue code of 1986, as amended, and are located in the state of Kansas. No state department, division or any other agency shall promulgate any rules and regulations that are more stringent than the applicable federal law or rules and regulations in implementing this section.

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

I hereby certify that the above BILL originated in the
SENATE, and passed that body

SENATE adopted

Conference Committee Report _____

President of the Senate.

Secretary of the Senate.

Passed the HOUSE

as amended _____

HOUSE adopted

Conference Committee Report _____

Speaker of the House.

Chief Clerk of the House.

APPROVED _____

Governor.