

## 2023 Kansas Statutes

**72-4353. Tax credit for low income students scholarship program; receipt for contributions; verification of scholarship eligibility.** (a) There is hereby established the tax credit for low income students scholarship program. The program shall provide eligible students with an opportunity to attend schools of their parents' choice.

(b) Each scholarship granting organization shall issue a receipt, in a form prescribed by the secretary, to each contributing taxpayer indicating the value of the contribution received. Each taxpayer shall provide a copy of such receipt when claiming the tax credit established in K.S.A. 72-4357, and amendments thereto.

(c) Prior to awarding an educational scholarship with respect to an eligible student, unless such student is under the age of six years, the scholarship granting organization shall receive written verification from the state board that such student is an eligible student under this program, provided the state board and the board of education of the school district in which the eligible student was enrolled the previous school year have received written consent from such eligible student's parent authorizing the release of such information.

(d) Upon receipt of information in accordance with K.S.A. 72-4354(a)(2), and amendments thereto, the state board shall inform the scholarship granting organization whether an educational scholarship has been awarded by another scholarship granting organization with respect to the eligible student.

(e) In each school year, no more than \$8,000 in educational scholarships may be awarded under this program with respect to an eligible student.

**History:** L. 2014, ch. 93, § 57; L. 2015, ch. 99, § 21; July 1.