

HOUSE BILL No. 2400

By Committee on Taxation

3-12

Proposed Amendments for HB 2400
For Committee on Education
March 19, 2013
Re: Technical amendments
Prepared by: Eunice Peters
Office of Revisor of Statutes

1 AN ACT concerning schools; enacting the corporate education tax credit
2 scholarship program act; providing for educational scholarships;
3 authorizing a tax credit; amending K.S.A. 2012 Supp. 79-32,138 and
4 repealing the existing section.

5
6 *Be it enacted by the Legislature of the State of Kansas:*

7 New Section 1. The provisions of sections 1 through 7, and
8 amendments thereto, shall be known and may be cited as the corporate
9 education tax credit scholarship program act.

10 New Sec. 2. As used in the corporate education tax credit scholarship
11 program act:

12 (a) "Contributions" means monetary gifts or donations and in-kind
13 contributions, gifts or donations that have an established market value;

14 (b) "department" means the Kansas department of revenue;

15 (c) "educational scholarship" means an amount not to exceed \$8,000
16 provided to eligible students to cover all or a portion of the costs of tuition,
17 fees and expenses of a qualified school and, if applicable, the costs of
18 transportation to a qualified school if provided by such qualified school;

19 (d) "eligible student" means a child who:

20 (1)(A) is a member of a household whose total annual income during
21 the year prior to receiving an educational scholarship under this program
22 does not exceed 185% of the most recent federal poverty income
23 guidelines published in the calendar year by the United States department
24 of health and human services;

25 (B) has an individualized education program and is considered a child
26 with a disability, as defined by K.S.A. 72-962(z), and amendments thereto;
27 or

28 (C) has received an educational scholarship under this program and
29 has not graduated from high school or reached 21 years of age;

30 (2) resides in Kansas while receiving an educational scholarship; and
31 (3)(A) was enrolled in any public school in the previous school year;
32 or

33 (B) is eligible to be enrolled in any public school in the school year in
34 which an educational scholarship is first sought for the child and the child
35 is under the age of six years;

36 (e) "individualized education program" shall have the meaning

(1)(A) is a member of a household whose total annual income during the year prior to receiving an educational scholarship under this program does not exceed 185% of the most recent federal poverty income guidelines published in the calendar year by the United States department of health and human services, (B) is a child who has an individualized education program and is considered a child with a disability, as defined by K.S.A. 72-962(z), and amendments thereto, or (C) has received an educational scholarship under this program and has not graduated from high school or reached 21 years of age;

(3)(A) Was enrolled in any public school in the previous school year in which an educational scholarship is first sought for the child, or (B) is eligible to be enrolled in any public school in the school year in which an educational scholarship is first sought for the child and the child is under the age of six years;

1 ascribed thereto in K.S.A. 72-962, and amendments thereto;

2 (f) "parent" includes a guardian, custodian or other person with
3 authority to act on behalf of the child;

4 (g) "program" means the corporate education tax credit scholarship
5 program established in sections 1 through 7, and amendments thereto;

6 (h) "public school" means a school operated by a school district;

7 (i) "qualified school" means any nonpublic school that provides
8 education to elementary and secondary students, has notified the state
9 board of their intention to participate in the program and complies with the
10 requirements of the program;

11 (j) "scholarship granting organization" means an organization that
12 complies with the requirements of this program and provides educational
13 scholarships to students attending qualified schools of their parents'
14 choice;

15 (k) "school district" or "district" means any unified school district
16 organized and operating under the laws of this state;

17 (l) "school year" shall have the meaning ascribed thereto in K.S.A.
18 72-6408, and amendments thereto;

19 (m) "secretary" means the secretary of revenue; and

20 (n) "state board" means the state board of education.

21 New Sec. 3. (a) There is hereby established the corporate education
22 tax credit scholarship program. The program shall provide eligible students
23 with an opportunity to attend schools of their parents' choice.

24 (b) Each scholarship granting organization shall issue a receipt, in a
25 form prescribed by the secretary, to each contributing taxpayer indicating
26 the value of the contribution received. Each taxpayer shall provide a copy
27 of such receipt when claiming the tax credit established in section 7, and
28 amendments thereto.

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

37 (d) Upon receipt of information in accordance with subsection (a)(2)
38 of section 4, and amendments thereto, the state board shall inform the
39 scholarship granting organization if such student has already been
40 designated to receive an educational scholarship by another scholarship
41 granting organization.

42 (e) In each school year, each eligible student under this program shall
43 not receive more than one educational scholarship under this program.

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