

HOUSE BILL No. 2174

By Committee on Federal and State Affairs

1-29

1 AN ACT concerning schools; relating to the tax credit for low income
2 students scholarship program act; amending K.S.A. 2014 Supp. 72-
3 99a02, 72-99a03 and 72-99a04 and repealing the existing sections.

4
5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 2014 Supp. 72-99a02 is hereby amended to read as
7 follows: 72-99a02. As used in the tax credit for low income students
8 scholarship program act:

9 (a) "Contributions" means monetary gifts or donations and in-kind
10 contributions, gifts or donations that have an established market value.

11 (b) "Department" means the Kansas department of revenue.

12 (c) "Educational scholarship" means an amount not to exceed \$8,000
13 provided to eligible students to cover all or a portion of the costs of tuition,
14 fees and expenses of a qualified school and, if applicable, the costs of
15 transportation to a qualified school if provided by such qualified school.

16 (d) "Eligible student" means a child who:

17 (1) (A) Qualifies as an at-risk pupil as defined in K.S.A. 72-6407, and
18 amendments thereto, and who is attending a school that would qualify as
19 either a title I focus school or a title I priority school as described by the
20 state board under the elementary and secondary education act flexibility
21 waiver as amended in January 2013; or (B) has received an educational
22 scholarship under this program and has not graduated from high school or
23 reached 21 years of age;

24 (2) resides in Kansas while receiving an educational scholarship; and
25 (3) (A) was enrolled in any public school in the previous school year
26 in which an educational scholarship is first sought for the child; or (B) is
27 eligible to be enrolled in any public school in the school year in which an
28 educational scholarship is first sought for the child and the child is under
29 the age of six *seven* years.

30 (e) "Parent" includes a guardian, custodian or other person with
31 authority to act on behalf of the child.

32 (f) "Program" means the tax credit for low income students
33 scholarship program established in K.S.A. 2014 Supp. 72-99a01 through
34 72-99a07, and amendments thereto.

35 (g) "Public school" means a school that would qualify as either a title
36 I focus school or a title I priority school as described by the state board

Proposed Amendments to HB 2174

Re: Student eligibility

February 18, 2015

Prepared by: Nick Myers

Office of Revisor of Statutes

1 under the elementary and secondary education act flexibility waiver as
 2 amended in January 2013 and is operated by a school district.

3 (h) "Qualified school" means any nonpublic school that provides
 4 education to elementary and or secondary students, has notified the state
 5 board of its intention to participate in the program and complies with the
 6 requirements of the program.

7 (i) "Scholarship granting organization" means an organization that
 8 complies with the requirements of this program and provides educational
 9 scholarships to students attending qualified schools of their parents'
 10 choice.

11 (j) "School district" or "district" means any unified school district
 12 organized and operating under the laws of this state.

13 (k) "School year" shall have the meaning ascribed thereto in K.S.A.
 14 72-6408, and amendments thereto.

15 (l) "Secretary" means the secretary of revenue.

16 (m) "State board" means the state board of education.

17 Sec. 2. K.S.A. 2014 Supp. 72-99a03 is hereby amended to read as
 18 follows: 72-99a03. (a) There is hereby established the tax credit for low
 19 income students scholarship program. The program shall provide eligible
 20 students with an opportunity to attend schools of their parents' choice.

21 (b) Each scholarship granting organization shall issue a receipt, in a
 22 form prescribed by the secretary, to each contributing taxpayer indicating
 23 the value of the contribution received. Each taxpayer shall provide a copy
 24 of such receipt when claiming the tax credit established in K.S.A. 2014
 25 Supp. 72-99a07, and amendments thereto.

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

34 (d) Upon receipt of information in accordance with subsection (a)(2)
 35 of K.S.A. 2014 Supp. 72-99a04(a)(2), and amendments thereto, the state
 36 board shall inform the scholarship granting organization if such student
 37 has already been designated to receive an educational scholarship by
 38 another scholarship granting organization.

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

41 (f) ~~An eligible student's participation in this program by receiving an~~
 42 ~~educational scholarship constitutes a waiver to special education services~~
 43 ~~provided by any school district, unless such school district agrees to~~

(1)

(2) In any calendar year in which a parent submits an application or provides written consent to release information to enter a student into the program, no subsequent modification, adjustment or removal of a school's designation as a title I focus school or a title I priority school shall prohibit an otherwise eligible student from receiving an educational scholarship if such student qualified as an eligible student on the date such application or written consent to release information form was received by a district or the state department of education.