

Highland #7
3/17/16

Session of 2016

HOUSE BILL No. 2590

By Committee on Education

2-2

Balloon Amendment HB 2590
House Committee on Taxation
Reporting as gifts
Prepared by Scott Wells
Office of Revisor of Statutes

1 AN ACT concerning school districts; authorizing income tax contributions
2 for the benefit of school districts.

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

5 Section 1. (a) For the tax years commencing after December 31,
6 2016, each Kansas state individual income tax return form shall contain a
7 designation as follows:

8 Local School District Contribution Program. Check if you wish to
9 donate, in addition to your tax liability, or designate from your refund,
10 \$1, \$5, \$10, or \$_____ to unified school district No. _____.

11 (b) The director of taxation of the department of revenue shall
12 determine annually the total amount designated for contribution to the
13 local school district contribution program pursuant to subsection (a) and
14 shall report such amount to the state treasurer who shall credit the entire
15 amount thereof to the local school district contribution program check-off
16 fund which is hereby established in the state treasury. All moneys
17 deposited in such fund shall be used for the purpose of financing education
18 in the school district of the taxpayer's choice. In the case where donations
19 are made pursuant to subsection (a), the director shall remit the entire
20 amount thereof to the state treasurer in accordance with the provisions of
21 K.S.A. 75-4215, and amendments thereto. Upon receipt of such
22 remittance, the state treasurer shall deposit the entire amount in the state
23 treasury to the credit of such fund. All expenditures from such fund shall
24 be made in accordance with appropriation acts upon warrants of the
25 director of accounts and reports issued pursuant to vouchers approved by
26 the state board of education. Such moneys shall be treated as a donation by
27 the school district in accordance with K.S.A. 72-8210, and amendments
28 thereto.

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

, and shall be reported as gifts for the purposes of the Kansas
uniform financial and reporting act