

**HOUSE BILL No. 2590**

By Committee on Education

2-2

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

3  
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.