

HOUSE BILL No. 2252

By Committee on Education

2-2

1 AN ACT concerning education; amending K.S.A. 2016 Supp. 72-99a03
2 and 72-99a07 and repealing the existing sections.

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

5 New Section 1. The provisions of K.S.A. 2016 Supp. 72-99a01
6 through 72-99a07, and amendments thereto, shall expire on June 30 of the
7 same fiscal year in which no scholarships are reported as being provided
8 under the program by any scholarship granting organization pursuant to
9 K.S.A. 72-99a04(f), and amendments thereto. In any fiscal year in which
10 no scholarships are reported as being provided, the state board shall certify
11 the same and send such certification to the revisor of statutes.

12 Sec. 2. K.S.A. 2016 Supp. 72-99a03 is hereby amended to read as
13 follows: 72-99a03. (a) There is hereby established the tax credit for low
14 income students scholarship program. The program shall provide eligible
15 students with an opportunity to attend schools of their parents' choice.

16 (b) Each scholarship granting organization shall issue a receipt, in a
17 form prescribed by the secretary, to each contributing taxpayer indicating
18 the value of the contribution received. Each taxpayer shall provide a copy
19 of such receipt when claiming the tax credit established in K.S.A. 2016
20 Supp. 72-99a07, and amendments thereto.

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

29 (d) Upon receipt of information in accordance with K.S.A. 2016
30 Supp. 72-99a04(a)(2), and amendments thereto, the state board shall
31 inform the scholarship granting organization whether an educational
32 scholarship has been awarded by another scholarship granting organization
33 with respect to the eligible student.

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

1 (f) *On and after July 1, 2017, no scholarship shall be provided by any*
2 *scholarship granting organization to any eligible student unless such*
3 *eligible student received a scholarship under the program in the*
4 *immediately preceding school year. The aggregate number of all eligible*
5 *students who continue to receive scholarships under the program after*
6 *July 1, 2017, shall not exceed 190.*

7 (g) *No contributions shall be accepted by any scholarship granting*
8 *organization on or after July 1, 2017.*

9 Sec. 3. K.S.A. 2016 Supp. 72-99a07 is hereby amended to read as
10 follows: 72-99a07. (a) There shall be allowed a credit against the corporate
11 income tax liability imposed upon a taxpayer pursuant to the Kansas
12 income tax act, the privilege tax liability imposed upon a taxpayer
13 pursuant to the privilege tax imposed upon any national banking
14 association, state bank, trust company or savings and loan association
15 pursuant to article 11 of chapter 79 of the Kansas Statutes Annotated, and
16 amendments thereto, and the premium tax liability imposed upon a
17 taxpayer pursuant to the premiums tax and privilege fees imposed upon an
18 insurance company pursuant to K.S.A. 40-252, and amendments thereto,
19 for tax years ~~commencing after December 31, 2014~~ 2015, 2016 and 2017,
20 an amount equal to 70% of the amount contributed to a scholarship
21 granting organization authorized pursuant to K.S.A. 2016 Supp. 72-99a01
22 et seq., and amendments thereto.

23 (b) The credit shall be claimed and deducted from the taxpayer's tax
24 liability during the tax year in which the contribution was made to any
25 such scholarship granting organization.

26 (c) For each tax year, in no event shall the total amount of credits
27 allowed under this section exceed \$10,000,000 for any one tax year.
28 Except as otherwise provided, the allocation of such tax credits for each
29 scholarship granting organization shall be determined by the scholarship
30 granting organization in consultation with the secretary, and such
31 determination shall be completed prior to the issuance of any tax credits
32 pursuant to this section.

33 (d) If the amount of any such tax credit claimed by a taxpayer
34 exceeds the taxpayer's income, privilege or premium tax liability, such
35 excess amount may be carried over for deduction from the taxpayer's
36 income, privilege or premium tax liability in the next succeeding year or
37 years until the total amount of the credit has been deducted from tax
38 liability.

39 (e) The secretary shall adopt rules and regulations regarding filing of
40 documents that support the amount of credit claimed pursuant to this
41 section.

42 Sec. 4. K.S.A. 2016 Supp. 72-99a03 and 72-99a07 are hereby
43 repealed.

1 Sec. 5. This act shall take effect and be in force from and after its
2 publication in the statute book.