

## HOUSE BILL No. 2264

By Representative Whipple

2-12

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1 AN ACT concerning income taxation; relating to credits; providing a  
2 credit for pell grant recipients at postsecondary educational institutions.

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

5 Section 1. (a) For tax year 2019, and all tax years thereafter, there  
6 shall be allowed a credit against the tax liability of a resident individual  
7 imposed under the Kansas income tax act in an amount equal to \$500 who  
8 is a qualifying student. If the amount of the credit allowed by this section  
9 exceeds the taxpayer's income tax liability imposed under the Kansas  
10 income tax act, such excess amount shall be refunded to the taxpayer.

11 (b) As used in this section, "qualifying student " means, with respect  
12 to any taxpayer for any taxable year, an individual who: (1) Attends a  
13 postsecondary educational institution, as defined in K.S.A. 74-32,194, and  
14 amendments thereto, located in this state; and (2) is the recipient of a pell  
15 grant from the United States department of education during that tax year.

16 (c) The secretary of revenue may adopt rules and regulations  
17 necessary to administer the provisions of this section.

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