

SENATE BILL No. 221

By Committee on Education

2-11

1 AN ACT concerning taxation; relating to income tax credits for education
2 expenses; allowing a follow the student tax credit.

3
4 *Be it enacted by the Legislature of the State of Kansas:*

5 Section 1. (a) For tax year 2021, and all tax years thereafter, there
6 shall be allowed as a credit against the tax liability of a resident individual
7 imposed under the Kansas income tax act a follow the student tax credit.
8 The follow the student tax credit shall be an amount equal to the amount of
9 BASE aid as determined in K.S.A. 72-5132, and amendments thereto, for
10 the school year in effect on January 1 of the tax year per dependent child
11 of the resident taxpayer who meets the following requirements:

12 (1) Such dependent child is enrolled in an accredited nonpublic
13 school or nonaccredited private elementary or secondary school registered
14 with the Kansas department of education pursuant to K.S.A. 72-4346, and
15 amendments thereto, during the tax year;

16 (2) such dependent child was not included in the enrollment of a
17 school district as determined on September 20, as defined in K.S.A. 72-
18 5132, and amendments thereto, and was not regularly enrolled in a public
19 school operated by a school district during the tax year; and

20 (3) the taxpayer provides documentation that such dependent child
21 took a nationally standardized norm-referenced achievement test, advance
22 placement examination or other examination related to admission to a
23 postsecondary educational institution during the tax year.

24 (b) If the amount of the tax credit allowed by this section exceeds the
25 taxpayer's income tax liability imposed under the Kansas income tax act
26 for such tax year, the excess amount shall be refunded to the taxpayer.

27 (c) A taxpayer shall not receive the follow the student tax credit if
28 such taxpayer fails to provide a valid social security number issued by the
29 social security administration for every dependent child of the taxpayer for
30 which the taxpayer is seeking such tax credit.

31 (d) (1) The department of revenue may consult with the Kansas state
32 department of education for the purpose of determining whether or not a
33 dependent child of a taxpayer claiming a follow the student tax credit is
34 enrolled in a public school during the tax year the credit is claimed.

35 (2) By making a claim for the follow the student tax credit, the
36 taxpayer acknowledges that the department of revenue may consult with

1 and receive information from the department of education regarding the
2 enrollment status of any dependent child for which the tax credit is
3 claimed.

4 (e) On or before January 15 of each year, the department of revenue
5 shall prepare and submit to the legislature a report on the follow the
6 student tax credit for the immediately preceding tax year. Such report shall
7 include, but not be limited to, the number of follow the student tax credits
8 claimed, the total amount of credits claimed and any information on
9 known fraudulent claims for the credit.

10 (f) The department of revenue may adopt rules and regulations to
11 carry out the provisions of this section.

12 (g) This section shall be a part of and supplemental to the Kansas
13 income tax act.

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