

HOUSE BILL No. 2356

By Committee on Education

2-8

AN ACT concerning income taxation; providing for a tax credit against the income tax liability of certain persons for dependent education expenses.

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

Section 1. (a) For all taxable years commencing after December 31, 2004, there shall be allowed as a credit against the tax liability imposed under the Kansas income tax act an amount equal to 12.5% of the amounts paid by such taxpayer for education expenses for such taxpayer's dependents attending an elementary or secondary school in excess of \$250 for each dependent, except that the amount of such credit shall not exceed \$500 expended for each dependent in any taxable year.

(b) The credit allowed by this section shall not exceed the amount of tax imposed under the Kansas income tax act reduced by the sum of any other credits allowable pursuant to law. Such credit shall be deducted from the taxpayer's income tax liability for the taxable year in which the expenditures are made by the taxpayer. The taxpayer shall not be allowed to carry over any amount of such credit exceeding the taxpayer's income tax liability for deduction from the taxpayer's income tax liability in any succeeding taxable years.

(c) As used in this section:

(1) "School" means any accredited nonpublic school located in the state of Kansas which: (A) Adheres to the provisions of the federal civil rights act of 1964; (B) the Kansas act against discrimination; and (C) attendance at which satisfies the requirements of K.S.A. 72-1111, and amendments thereto, or an accredited public school located in the state of Kansas.

(2) "Education expenses" means tuition, fees and expenses for textbooks and other instructional materials.

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