

HOUSE BILL No. 2425

By Committee on Taxation

2-16

1 AN ACT concerning income taxation; relating to credits; establishing a
2 refundable income tax credit for tuition payments made to
3 postsecondary educational institutions.
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 New Section 1. (a) For taxable years commencing after December 31,
7 2022, and before January 1, 2028, there shall be allowed a credit against
8 the tax liability of a qualified taxpayer imposed under the Kansas income
9 tax act in an amount of up to \$150 that is equal to the amount of the tuition
10 paid by a qualified taxpayer for a student to attend an eligible
11 postsecondary educational institution.

12 (b) If the amount of the credit allowed by subsection (a) exceeds the
13 taxpayer's income tax liability imposed under the Kansas income tax act,
14 such excess amount shall be refunded to the taxpayer.

15 (c) As used in this section:

16 (1) "Eligible postsecondary educational institution" means the same
17 as defined in K.S.A. 72-3222, and amendments thereto.

18 (2) "Qualified taxpayer" means an individual who:

19 (A) Is a Kansas resident; and

20 (B) paid the tuition for attendance at an eligible postsecondary
21 educational institution by either:

22 (i) The taxpayer; or

23 (ii) a child or step-child of the taxpayer.

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