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**KANSAS OFFICE of**  
**REVISOR of STATUTES**  
**LEGISLATURE of THE STATE of KANSAS**  
*Legislative Attorneys transforming ideas into legislation.*

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300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

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**MEMORANDUM**

To: Senate Committee on Education  
From: Office of Revisor of Statutes  
Date: January 28, 2025  
Subject: SB 75—Establishing the Education Opportunity Tax Credit

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Senate Bill 75 would establish the education opportunity tax credit for taxpayers with eligible dependent children not enrolled in public school.

The education opportunity tax credit would be an amount equal to \$8,000 for each dependent child enrolled full time in an accredited private school and who was not so enrolled in a public school during the tax year or \$4,000 for each dependent child enrolled full time in a nonaccredited private school and who was not so enrolled in a public school during the tax year.

The maximum total amount of tax credits allowed for a tax year would be \$125,000,000, unless the annual tax credit amount reaches 90% of the maximum, then the maximum would increase by 25%. Additionally, if the maximum amount of tax credits allowed is reached, priority would be given to taxpayers who have previously received an education opportunity tax credit.

Under SB 75, the tax credit would be a refundable credit, and the eligible taxpayer would have the opportunity to either claim and receive the credit in advance during the tax year or claim the tax credit on their annual income tax forms.

A taxpayer would not be eligible to receive the education opportunity tax credit if the taxpayer has a dependent child who received a scholarship pursuant to the tax credit for low income student scholarship program act. The taxpayer would not receive the tax credit if the taxpayer did not provide a valid social security number for each dependent child for which a tax credit is sought.

The bill would authorize the department of revenue to consult with the state department of education for the purpose of determining the enrollment status of a dependent child.

Any taxpayer who intentionally files a fraudulent claim for the tax credit would be subject to a civil penalty under the income tax code.

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SB 75 would require the department of revenue to prepare and submit a report on the education opportunity tax credit to the legislature. The report would include the total amount of credits claimed and information on any fraudulent claims for the tax credit.

Section 2 of the bill would amend K.S.A. 79-32,117 to ensure that any refund amount received by the taxpayer from the education opportunity tax credit would not be included in the taxpayer's state taxable income.

The bill would take effect on July 1, 2025, upon publication in the statute book.