

HOUSE BILL No. 2628

By Representatives Osman, Alcala, Amyx, Ballard, Boatman, Brownlee Paige, Carlin, Carr, Featherston, Haskins, Martinez, McDonald, Melton, Meyer, Mosley, Ohaebosim, Oropeza, Poskin, S. Ruiz, Sawyer, Sawyer Clayton, Schlingensiepen, Stogsdill, Vaughn, Woodard and Xu

2-2

AN ACT concerning income taxation; relating to credits; establishing a refundable income tax credit for tuition payments and fees made to postsecondary educational institutions.

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

Section 1. (a) For taxable years commencing after December 31, 2025, there shall be allowed a credit against the tax liability of a qualified taxpayer imposed under the Kansas income tax act in an amount of up to \$300 that is equal to the amount of the tuition and fees paid by a qualified taxpayer for a student to attend an eligible postsecondary educational institution.

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

(c) As used in this section:

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

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

(A) Is a Kansas resident; and

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

(i) The taxpayer; or

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

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