

HOUSE BILL No. 2653

By Representative Hodge

2-7

1 AN ACT concerning income tax; relating to credits; educational expenses
2 made by certain school employees.

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

5 Section 1. (a) There shall be allowed a credit against the tax liability
6 of a qualified taxpayer imposed under the Kansas income tax act in an
7 amount equal to 20% of the expenditures made by the taxpayer for tuition
8 at an educational institution for the taxpayer's education or certification
9 necessary for a new position within a unified school district. Such credit
10 may not be taken until five years after the qualified taxpayer has
11 completed additional education or certification and commenced work at
12 the new position. If the amount of the credit exceeds the taxpayer's income
13 tax liability for such taxable year, the amount thereof that exceeds such tax
14 liability may be carried over for deduction from the taxpayer's income tax
15 liability in the next succeeding taxable year or years until the total amount
16 of tax credit has been deducted from tax liability.

17 (b) As used in this section, a "qualified taxpayer" means an individual
18 who:

- 19 (1) Is a Kansas resident;
20 (2) is employed by a Kansas unified school district;
21 (3) has enrolled and paid tuition at an educational institution to gain
22 education or certification for a new position within a unified school
23 district; and
24 (4) has committed to working for such unified school district for a
25 period of five years at the new position.

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