

**Substitute for HOUSE BILL No. 2119**

By Committee on K-12 Education Budget

3-1

1 AN ACT concerning education; relating to the instruction and financing  
2 thereof; making and concerning appropriations for the department of  
3 education for fiscal years ending June 30, 2021, June 30, 2022, and  
4 June 30, 2023; creating the student empowerment act to provide  
5 education savings accounts to certain students; requiring the school  
6 term to be conducted through in-person education and allowing for  
7 limited remote learning; requiring boards of education to allocate  
8 sufficient school district moneys to improve academic performance of  
9 underachieving students; providing an alternative state aid calculation  
10 for school district remote enrollment; authorizing continuation of the 20  
11 mill statewide property tax levy for schools and the exemption of a  
12 portion of residential property from such levy; expanding student  
13 eligibility under the tax credit for low income students scholarship  
14 program; amending K.S.A. 72-1163, 72-3115, 72-5134, 72-5151, 79-  
15 201x and 79-32,117 and K.S.A. 2020 Supp. 72-3117, 72-4352, 72-  
16 4354, 72-5131, 72-5132, 72-5142 and 72-5178 and repealing the  
17 existing sections.  
18

19 **{WHEREAS, The Kansas Legislature and the Kansas Supreme**  
20 **Court agree that, for Kansans, children are our state's most valuable**  
21 **resource; and**

22 **WHEREAS, The Kansas Supreme Court in Gannon IV found that**  
23 **nearly 25% of all public education students are not performing at**  
24 **grade level and that significant achievement gaps exist between all**  
25 **students and certain subgroups of students; and**

26 **WHEREAS, The Kansas Supreme Court acknowledged that**  
27 **certain student subgroups can have their own special achievement**  
28 **challenges; and**

29 **WHEREAS, Throughout the Gannon litigation, the Legislature has**  
30 **committed to improving the academic achievement of all students with**  
31 **a particular focus on the students identified by the Court; and**

32 **WHEREAS, The Kansas Supreme Court has ruled that the the**  
33 **current school finance system provides constitutionally adequate**  
34 **funding and equitable allocation of resources and that the Legislature**  
35 **has substantially complied with the Court's orders expressed in**  
36 **Gannon VI; and**



1 fund in the governor's teaching excellence scholarships and awards  
2 account (652-00-1000-0770), the sum of \$140,755 is hereby lapsed.

3 (g) On the effective date of this act, of the \$89,659,017 appropriated  
4 for the above agency for the fiscal year ending June 30, 2021, by section  
5 2(a) of chapter 19 of the 2019 Session Laws of Kansas from the state  
6 general fund in the state foundation aid account (652-00-1000-0820), the  
7 sum of \$18,897,038 is hereby lapsed.

8 (h) In addition to the other purposes for which expenditures may be  
9 made by the above agency from the moneys appropriated from the state  
10 general fund or from any special revenue fund or funds for fiscal year  
11 2021, as authorized by section 79 of chapter 5 of the 2020 Session Laws of  
12 Kansas, this or other appropriation act of the 2021 regular session of the  
13 legislature, expenditures shall be made by the above agency from such  
14 moneys to recommend ~~a bonus~~ **{additional compensation}** a bonus in the  
15 amount of \$500 to each classroom teacher employed by a board of  
16 education in school year 2020-2021 **{for duties beyond the normal scope**  
17 **related to teaching during a pandemic, including, but not limited to,**  
18 **creation of new lesson plans for remote and distance instruction**  
19 **modes, classroom modifications for social distancing, maintaining**  
20 **sanitary conditions and home visits}**: *Provided*, That, the boards of  
21 education shall review the moneys received from the federal CARES act,  
22 public law 116-136, the federal coronavirus preparedness and response  
23 supplemental appropriation act, 2020, public law 116-123, the federal  
24 families first coronavirus response act, public law 116-127, the federal  
25 paycheck protection program and health care enhancement act, public law  
26 116-139, the federal consolidated appropriations act, 2021, public law 116-  
27 260 or any other federal law that appropriates moneys to the state for aid  
28 for coronavirus relief, to determine if such funds may be available for such  
29 purpose: *Provided further*; That, for the purposes of this section,  
30 "classroom teacher" means any person who holds a certificate to teach and  
31 is under contract to teach on a full-time basis by a board of education and  
32 any person who is under contract to teach on a full-time basis by a board  
33 of education but who does so pursuant to a licensure waiver granted  
34 pursuant to rules and regulations of the state department of education, and  
35 does not include any superintendent, assistant superintendent, supervisor  
36 or principal employed pursuant to K.S.A. 72-1134, and amendments  
37 thereto, person who holds a student teaching license, paraprofessional or  
38 any other person employed by a board of education.

39 Sec. 2.

#### 40 DEPARTMENT OF EDUCATION

41 (a) There is appropriated for the above agency from the state general  
42 fund for the fiscal year ending June 30, 2022, the following:  
43 Operating expenditures (including

1 official hospitality) (652-00-1000-0053).....\$14,109,493  
 2 *Provided*, That any unencumbered balance in the operating expenditures  
 3 (including official hospitality) account in excess of \$100 as of June 30,  
 4 2021, is hereby reappropriated for fiscal year 2022.  
 5 KPERS-school employer  
 6 contributions-non-USDs (652-00-1000-0100).....\$41,853,675  
 7 *Provided*, That any unencumbered balance in the KPERS-school employer  
 8 contributions-non-USDs account in excess of \$100 as of June 30, 2021, is  
 9 hereby reappropriated for fiscal year 2022.  
 10 KPERS-school employer  
 11 contributions-USDs (652-00-1000-0110).....\$537,971,506  
 12 *Provided*, That any unencumbered balance in the KPERS-school employer  
 13 contributions-USDs account in excess of \$100 as of June 30, 2021, is  
 14 hereby reappropriated for fiscal year 2022.  
 15 KPERS layering payment (652-00-1000-0120).....\$6,400,000  
 16 KPERS layering payment #2 (652-00-1000-0121).....\$19,400,000  
 17 ACT and workkeys assessments  
 18 program (652-00-1000-0140).....\$2,800,000  
 19 Mental health intervention  
 20 team pilot (652-00-1000-0150).....\$7,534,722  
 21 Education commission of  
 22 the states (652-00-1000-0220).....\$67,700  
 23 School safety hotline (652-00-1000-0230).....\$10,000  
 24 School district juvenile detention  
 25 facilities and Flint Hills job corps  
 26 center grants (652-00-1000-0290).....\$5,060,528  
 27 *Provided*, That any unencumbered balance in the school district juvenile  
 28 detention facilities and Flint Hills job corps center grants account in excess  
 29 of \$100 as of June 30, 2021, is hereby reappropriated for fiscal year 2022:  
 30 *Provided further*, That expenditures shall be made from the school district  
 31 juvenile detention facilities and Flint Hills job corps center grants account  
 32 for grants to school districts in amounts determined pursuant to and in  
 33 accordance with the provisions of K.S.A. 72-1173, and amendments  
 34 thereto.  
 35 School food assistance (652-00-1000-0320).....\$2,510,486  
 36 Mentor teacher (652-00-1000-0440).....\$1,300,000  
 37 Educable deaf-blind and severely handicapped  
 38 children's programs aid (652-00-1000-0630).....\$110,000  
 39 Special education  
 40 services aid (652-00-1000-0700).....\$512,880,818  
 41 *Provided*, That any unencumbered balance in the special education  
 42 services aid account in excess of \$100 as of June 30, 2021, is hereby  
 43 reappropriated for fiscal year 2022: *Provided further*, That expenditures

1 shall not be made from the special education services aid account for the  
 2 provision of instruction for any homebound or hospitalized child, unless  
 3 the categorization of such child as exceptional is conjoined with the  
 4 categorization of the child within one or more of the other categories of  
 5 exceptionality: *And provided further*; That expenditures shall be made from  
 6 this account for grants to school districts in amounts determined pursuant  
 7 to and in accordance with the provisions of K.S.A. 72-3425, and  
 8 amendments thereto: *And provided further*; That expenditures shall be  
 9 made from the amount remaining in this account, after deduction of the  
 10 expenditures specified in the foregoing provisos, for payments to school  
 11 districts in amounts determined pursuant to and in accordance with the  
 12 provisions of K.S.A. 72-3422, and amendments thereto.

13 Supplemental state aid (652-00-1000-0840).....\$2,400,000

14 (b) There is appropriated for the above agency from the following  
 15 special revenue fund or funds for the fiscal year ending June 30, 2022, all  
 16 moneys now or hereafter lawfully credited to and available in such fund or  
 17 funds, except that expenditures other than refunds authorized by law and  
 18 transfers to other state agencies shall not exceed the following:

19 School district capital outlay state aid fund.....No limit

20 Educational technology

21 coordinator fund (652-00-2157-2157).....No limit

22 *Provided*, That expenditures shall be made by the above agency for the  
 23 fiscal year ending June 30, 2022, from the educational technology  
 24 coordinator fund of the department of education to provide data on the  
 25 number of school districts served and cost savings for those districts in  
 26 fiscal year 2022 in order to assess the cost effectiveness of the position of  
 27 educational technology coordinator.

28 Communities in schools

29 program fund (652-00-2221-2400).....No limit

30 Inservice education workshop

31 fee fund (652-00-2230-2010).....No limit

32 *Provided*, That expenditures may be made from the inservice education  
 33 workshop fee fund for operating expenditures, including official  
 34 hospitality, incurred for inservice workshops and conferences: *Provided*  
 35 *further*; That the state board of education is hereby authorized to fix,  
 36 charge and collect fees for inservice workshops and conferences: *And*  
 37 *provided further*; That such fees shall be fixed in order to recover all or  
 38 part of such operating expenditures incurred for inservice workshops and  
 39 conferences: *And provided further*; That all fees received for inservice  
 40 workshops and conferences shall be deposited in the state treasury in  
 41 accordance with the provisions of K.S.A. 75-4215, and amendments  
 42 thereto, and shall be credited to the inservice education workshop fee fund.

43 Federal indirect cost

1	reimbursement fund (652-00-2312-2200).....	No limit
2	Conversion of materials and	
3	equipment fund (652-00-2420-2020).....	No limit
4	School bus safety fund (652-00-2532-2300).....	No limit
5	State safety fund (652-00-2538-2030).....	No limit
6	<i>Provided</i> , That notwithstanding the provisions of K.S.A. 8-272, and	
7	amendments thereto, or any other statute, funds shall be distributed during	
8	fiscal year 2022 as soon as moneys are available.	
9	Motorcycle safety fund (652-00-2633-2050).....	No limit
10	Teacher and administrator	
11	fee fund (652-00-2723-2060).....	No limit
12	Service clearing fund (652-00-2869-2800).....	No limit
13	School district capital	
14	improvements fund (652-00-2880-2880).....	No limit
15	<i>Provided</i> , That expenditures from the school district capital improvements	
16	fund shall be made only for the payment of general obligation bonds	
17	approved by voters under the authority of K.S.A. 72-5457, and	
18	amendments thereto.	
19	Reimbursement for	
20	services fund (652-00-3056-3200).....	No limit
21	ESSA – student support academic enrichment –	
22	federal fund (652-00-3113-3113).....	No limit
23	Educationally deprived	
24	children – state operations –	
25	federal fund (652-00-3131-3130).....	No limit
26	Food assistance –	
27	federal fund (652-00-3230-3020).....	No limit
28	Elementary and secondary school aid –	
29	federal fund (652-00-3233-3040).....	No limit
30	Education of handicapped children	
31	fund – federal (652-00-3234-3050).....	No limit
32	Community-based	
33	child abuse prevention –	
34	federal fund (652-00-3319-7400).....	No limit
35	TANF children's programs –	
36	federal fund (652-00-3323-0531).....	No limit
37	21 <sup>st</sup> century community learning centers –	
38	federal fund (652-00-3519-3890).....	No limit
39	State assessments –	
40	federal fund (652-00-3520-3800).....	No limit
41	Rural and low-income schools program –	
42	federal fund (652-00-3521-3810).....	No limit
43	Language assistance state grants –	

1	federal fund (652-00-3522-3820).....	No limit
2	State grants for improving teacher quality –	
3	federal fund (652-00-3526-3860).....	No limit
4	State grants for improving	
5	teacher quality – federal fund –	
6	state operations (652-00-3527-3870).....	No limit
7	Food assistance – school	
8	breakfast program –	
9	federal fund (652-00-3529-3490).....	No limit
10	Food assistance – national	
11	school lunch program –	
12	federal fund (652-00-3530-3500).....	No limit
13	Food assistance – child	
14	and adult care food program –	
15	federal fund (652-00-3531-3510).....	No limit
16	Elementary and secondary school aid –	
17	federal fund – local education	
18	agency fund (652-00-3532-3520).....	No limit
19	Education of handicapped	
20	children fund – state operations –	
21	federal fund (652-00-3534-3540).....	No limit
22	Education of handicapped	
23	children fund – preschool –	
24	federal fund (652-00-3535-3550).....	No limit
25	Education of handicapped	
26	children fund – preschool state	
27	operations – federal (652-00-3536-3560).....	No limit
28	Elementary and secondary school	
29	aid – federal fund – migrant	
30	education fund (652-00-3537-3570).....	No limit
31	Elementary and secondary school aid –	
32	federal fund – migrant education –	
33	state operations (652-00-3538-3580).....	No limit
34	Vocational education title I –	
35	federal fund (652-00-3539-3590).....	No limit
36	Vocational education title I – federal fund –	
37	state operations (652-00-3540-3600).....	No limit
38	Educational research grants and	
39	projects fund (652-00-3592-3070).....	No limit
40	Coronavirus relief fund –	
41	federal fund (652-00-3753).....	No limit
42	Local school district contribution program	
43	checkoff fund (652-00-7005-7005).....	No limit

1 *Provided*, That notwithstanding the provisions of K.S.A. 79-3221n, and  
 2 amendments thereto, or any other statute, during the fiscal year ending  
 3 June 30, 2022, any moneys in such fund where a taxpayer fails to  
 4 designate a unified school district on such taxpayer's individual income tax  
 5 return may be expended by the above agency on educational  
 6 programming.

7 Governor's teaching excellence  
 8 scholarships program  
 9 repayment fund (652-00-7221-7200).....No limit

10 *Provided*, That all expenditures from the governor's teaching excellence  
 11 scholarships program repayment fund shall be made in accordance with  
 12 K.S.A. 72-2166, and amendments thereto: *Provided further*; That each  
 13 such grant shall be required to be matched on a \$1-for-\$1 basis from  
 14 nonstate sources: *And provided further*; That award of each such grant shall  
 15 be conditioned upon the recipient entering into an agreement requiring the  
 16 grant to be repaid if the recipient fails to complete the course of training  
 17 under the national board for professional teaching standards certification  
 18 program: *And provided further*; That all moneys received by the  
 19 department of education for repayment of grants made under the  
 20 governor's teaching excellence scholarships program shall be deposited in  
 21 the state treasury in accordance with the provisions of K.S.A. 75-4215, and  
 22 amendments thereto, and shall be credited to the governor's teaching  
 23 excellence scholarships program repayment fund.

24 Private donations, gifts, grants and  
 25 bequests fund (652-00-7307-5000).....No limit

26 Family and children  
 27 investment fund (652-00-7375).....No limit

28 State school district  
 29 finance fund (652-00-7393).....No limit

30 Mineral production  
 31 education fund (652-00-7669-7669).....No limit

32 ~~School safety and security grants — federal fund.....No limit~~

33 ~~*Provided*, That all moneys in the school safety and security grants —~~  
 34 ~~federal fund expended for fiscal year 2022 shall be matched by the~~  
 35 ~~receiving school district on a \$1-for-\$1 basis from other moneys of the~~  
 36 ~~district: *Provided further*; That expenditures shall be made by the above~~  
 37 ~~agency from such fund for fiscal year 2022 for disbursements of grant~~  
 38 ~~moneys approved by the state board of education for the acquisition and~~  
 39 ~~installation of security cameras and any other systems, equipment and~~  
 40 ~~services necessary for security monitoring of facilities operated by a~~  
 41 ~~school district, and for securing doors, windows and any entrances to such~~  
 42 ~~facilities.~~

43 ~~Mental health intervention team pilot — federal fund.....No limit~~



1 ~~Communities in schools program—federal fund~~.....No limit  
2 (c) There is appropriated for the above agency from the children's  
3 initiatives fund for the fiscal year ending June 30, 2022, the following:  
4 Children's cabinet  
5 accountability fund (652-00-2000-2402).....\$375,000  
6 *Provided*, That any unencumbered balance in the children's cabinet  
7 accountability fund account in excess of \$100 as of June 30, 2021, is  
8 hereby reappropriated for fiscal year 2022.  
9 CIF grants (652-00-2000-2408).....\$18,129,848  
10 *Provided*, That any unencumbered balance in the CIF grants account in  
11 excess of \$100 as of June 30, 2021, is hereby reappropriated for fiscal year  
12 2022.  
13 Quality initiative infants  
14 and toddlers (652-00-2000-2420).....\$500,000  
15 *Provided*, That any unencumbered balance in the quality initiative infants  
16 and toddlers account in excess of \$100 as of June 30, 2021, is hereby  
17 reappropriated for fiscal year 2022.  
18 Early childhood block grant  
19 autism diagnosis (652-00-2000-2422).....\$50,000  
20 *Provided*, That any unencumbered balance in the early childhood block  
21 grant autism diagnosis account in excess of \$100 as of June 30, 2021, is  
22 hereby reappropriated for fiscal year 2022.  
23 Parent education program (652-00-2000-2510).....\$8,437,635  
24 *Provided*, That any unencumbered balance in the parent education  
25 program account in excess of \$100 as of June 30, 2021, is hereby  
26 reappropriated for fiscal year 2022: *Provided further*, That expenditures  
27 from the parent education program account for each such grant shall be  
28 matched by the school district in an amount that is equal to not less than  
29 50% of the grant.  
30 Communities aligned in early development  
31 and education (652-00-2000-2550).....\$1,000,000  
32 Pre-K pilot (652-00-2000-2535).....\$4,200,000  
33 (d) On July 1, 2021, or as soon thereafter as moneys are available,  
34 notwithstanding the provisions of K.S.A. 8-1,148 or 38-1808, and  
35 amendments thereto, or any other statute, the director of accounts and  
36 reports shall transfer \$50,000 from the family and children trust account of  
37 the family and children investment fund (652-00-7375-7900) of the  
38 department of education to the communities in schools program fund (652-  
39 00-2221-2400) of the department of education.  
40 (e) On March 30, 2022, and June 30, 2022, or as soon thereafter as  
41 moneys are available, notwithstanding the provisions of K.S.A. 8-267 or  
42 8-272, and amendments thereto, or any other statute, the director of  
43 accounts and reports shall transfer \$550,000 from the state safety fund

1 (652-00-2538-2030) to the state general fund: *Provided*, That the transfer  
2 of such amount shall be in addition to any other transfer from the state  
3 safety fund to the state general fund as prescribed by law: *Provided*  
4 *further*, That the amount transferred from the state safety fund to the state  
5 general fund pursuant to this subsection is to reimburse the state general  
6 fund for accounting, auditing, budgeting, legal, payroll, personnel and  
7 purchasing services and any other governmental services that are  
8 performed on behalf of the department of education by other state agencies  
9 that receive appropriations from the state general fund to provide such  
10 services.

11 (f) On July 1, 2021, and quarterly thereafter, the director of accounts  
12 and reports shall transfer \$73,750 from the state highway fund of the  
13 department of transportation to the school bus safety fund (652-00-2532-  
14 2300) of the department of education.

15 (g) On July 1, 2021, the director of accounts and reports shall transfer  
16 an amount certified by the commissioner of education from the motorcycle  
17 safety fund (652-00-2633-2050) of the department of education to the  
18 motorcycle safety fund (561-00-2366-2360) of the state board of regents:  
19 *Provided*, That the amount to be transferred shall be determined by the  
20 commissioner of education based on the amounts required to be paid  
21 pursuant to K.S.A. 8-272(b)(2), and amendments thereto.

22 (h) On July 1, 2021, or as soon thereafter as moneys are available, the  
23 director of accounts and reports shall transfer \$70,000 from the USAC E-  
24 rate program federal fund (561-00-3920-3920) of the state board of regents  
25 to the education technology coordinator fund (652-00-2157-2157) of the  
26 department of education.

27 (i) There is appropriated for the above agency from the Kansas  
28 endowment for youth fund for the fiscal year ending June 30, 2022, the  
29 following:

30 Children's cabinet administration (652-00-7000-7001).....\$260,535

31 *Provided*, That any unencumbered balance in the children's cabinet  
32 administration account in excess of \$100 as of June 30, 2021, is hereby  
33 reapportioned for fiscal year 2022.

34 (j) During the fiscal year ending June 30, 2022, the commissioner of  
35 education, with the approval of the director of the budget, may transfer any  
36 part of any item of appropriation for fiscal year 2022 from the state general  
37 fund for the department of education to another item of appropriation for  
38 fiscal year 2022 from the state general fund for the department of  
39 education. The commissioner of education shall certify each such transfer  
40 to the director of accounts and reports and shall transmit a copy of each  
41 such certification to the director of legislative research.

42 (k) There is appropriated for the above agency from the expanded  
43 lottery act revenues fund for the fiscal year ending June 30, 2022, the

1 following:

2 KPERS – school employer

3 contribution (652-00-1700-1700).....\$41,143,515

4 *Provided*, That during the fiscal year ending June 30, 2022, the amount  
 5 appropriated from the expanded lottery act revenues fund in the KPERS –  
 6 school employer contribution account (652- 00-1700-1700) for the  
 7 department of education shall be for the purpose of reducing the unfunded  
 8 actuarial liability of the Kansas public employees retirement system  
 9 attributable to the state of Kansas and participating employers under  
 10 K.S.A. 74-4931, and amendments thereto, in accordance with K.S.A. 74-  
 11 8768, and amendments thereto.

12 (l) On July 1, 2021, of the \$2,440,966,522 appropriated for the above  
 13 agency for the fiscal year ending June 30, 2022, by section 80(a) of  
 14 chapter 5 of the 2020 Session Laws of Kansas from the state general fund  
 15 in the state foundation aid account (652-00-1000-0820), the sum of  
 16 \$3,344,193 is hereby lapsed.

17 ~~(m) On July 1, 2021, or as soon thereafter as moneys are available,~~  
 18 ~~notwithstanding the provisions of any other statute, any appropriation act~~  
 19 ~~of the 2021 regular session of the legislature or any other provision of this~~  
 20 ~~act, the above agency shall certify to the director of accounts and reports~~  
 21 ~~from moneys appropriated from any special revenue fund or funds for~~  
 22 ~~fiscal year 2022 from the federal CARES act, public law 116-136, the~~  
 23 ~~federal coronavirus preparedness and response supplemental appropriation~~  
 24 ~~act, 2020, public law 116-123, the federal families first coronavirus~~  
 25 ~~response act, public law 116-127, the federal paycheck protection program~~  
 26 ~~and health care enhancement act, public law 116-139, the federal~~  
 27 ~~consolidated appropriations act, 2021, public law 116-260 or any other~~  
 28 ~~federal law that appropriates moneys to the state for aid for coronavirus~~  
 29 ~~relief, an amount in the aggregate equal to not more than \$5,000,000 that~~  
 30 ~~may be used for school safety and security: *Provided*, That, upon receipt of~~  
 31 ~~any such certification, the director of accounts and reports shall transfer~~  
 32 ~~the amount of moneys in the aggregate equal to not more than \$5,000,000~~  
 33 ~~from each such special revenue fund to the school safety and security~~  
 34 ~~grants – federal fund of the department of education.~~

35 (n) On July 1, 2021, or as soon thereafter as moneys are available,  
 36 notwithstanding the provisions of any other statute, any appropriation act  
 37 of the 2021 regular session of the legislature or any other provision of this  
 38 act, the above agency shall certify to the director of accounts and reports  
 39 from moneys appropriated from any special revenue fund or funds for  
 40 fiscal year 2022 from the federal CARES act, public law 116-136, the  
 41 federal coronavirus preparedness and response supplemental appropriation  
 42 act, 2020, public law 116-123, the federal families first coronavirus  
 43 response act, public law 116-127, the federal paycheck protection program

1 and health care enhancement act, public law 116-139, the federal  
2 consolidated appropriations act, 2021, public law 116-260 or any other  
3 federal law that appropriates moneys to the state for aid for coronavirus  
4 relief, an amount in the aggregate equal to not more than \$3,924,160 that  
5 may be used for mental health intervention: *Provided*, That, upon receipt  
6 of any such certification, the director of accounts and reports shall transfer  
7 the amount of moneys in the aggregate equal to not more than \$3,924,160  
8 from each such special revenue fund to the mental health intervention team  
9 pilot federal fund of the department of education.

10 (e) On July 1, 2021, or as soon thereafter as moneys are available,  
11 notwithstanding the provisions of any other statute, any appropriation act  
12 of the 2021 regular session of the legislature or any other provision of this  
13 act, the above agency shall certify to the director of accounts and reports  
14 from moneys appropriated from any special revenue fund or funds for  
15 fiscal year 2022 from the federal CARES act, public law 116-136, the  
16 federal coronavirus preparedness and response supplemental appropriation  
17 act, 2020, public law 116-123, the federal families first coronavirus  
18 response act, public law 116-127, the federal paycheck protection program  
19 and health care enhancement act, public law 116-139, the federal  
20 consolidated appropriations act, 2021, public law 116-260 or any other  
21 federal law that appropriates moneys to the state for aid for coronavirus  
22 relief, an amount in the aggregate equal to not more than \$100,000 that  
23 may be used for the communities in schools program: *Provided*, That,  
24 upon receipt of any such certification, the director of accounts and reports  
25 shall transfer the amount of moneys in the aggregate equal to not more  
26 than \$100,000 from each such special revenue fund to the communities in  
27 schools program federal fund of the department of education

28 **{Notwithstanding the provisions of any other statute, any**  
29 **appropriation act or any other provision of this act, in addition to the**  
30 **other purposes for which expenditures may be made by the above**  
31 **agency from moneys appropriated from any special revenue fund or**  
32 **funds for fiscal year 2022 from moneys received from the federal**  
33 **CARES act, public law 116-136, the federal coronavirus preparedness**  
34 **and response supplemental appropriation act, 2020, public law 116-**  
35 **123, the federal families first coronavirus response act, public law 116-**  
36 **127, the federal paycheck protection program and health care**  
37 **enhancement act, public law 116-139, the federal consolidated**  
38 **appropriations act, 2021, public law 116-260, the American rescue**  
39 **plan act of 2021, public law 117-2, or any other federal law that**  
40 **appropriates moneys to the state for aid for coronavirus relief,**  
41 **expenditures shall be made by the above agency from such moneys**  
42 **that may be used for such purpose to provide school safety and**  
43 **security grants: *Provided*, That such expenditures shall not exceed**

1 **\$5,000,000: *Provided further,*** That expenditures shall be made for  
2 fiscal year 2022 for disbursements of grant moneys approved by the  
3 state board of education for the acquisition and installation of security  
4 cameras and any other systems, equipment and services necessary for  
5 security monitoring of facilities operated by a school district and for  
6 securing doors, windows and any entrances to such facilities: *Provided*  
7 *further,* That all moneys expended for school safety and security  
8 grants for fiscal year 2022 shall be matched by the receiving school  
9 district on a \$1-for-\$1 basis from other moneys of the district that may  
10 be used for such purpose as permitted under federal law: *Provided*  
11 *further,* That if the above agency determines such moneys may not be  
12 used for such purposes, expenditures shall not be made and the agency  
13 shall send a copy of such determination to the director of the budget  
14 and the director of legislative research.

15 (n) Notwithstanding the provisions of any other statute, any  
16 appropriation act or any other provision of this act, in addition to the  
17 other purposes for which expenditures may be made by the above  
18 agency from moneys appropriated from any special revenue fund or  
19 funds for fiscal year 2022 from moneys received from the federal  
20 CARES act, public law 116-136, the federal coronavirus preparedness  
21 and response supplemental appropriation act, 2020, public law 116-  
22 123, the federal families first coronavirus response act, public law 116-  
23 127, the federal paycheck protection program and health care  
24 enhancement act, public law 116-139, the federal consolidated  
25 appropriations act, 2021, public law 116-260, the American rescue  
26 plan act of 2021, public law 117-2, or any other federal law that  
27 appropriates moneys to the state for aid for coronavirus relief,  
28 expenditures shall be made by the above agency from such moneys  
29 that may be used for such purpose for the mental health intervention  
30 team pilot program: *Provided,* That such expenditures shall not exceed  
31 \$3,924,160: *Provided further,* That if the above agency determines such  
32 moneys may not be used for such purposes, expenditures shall not be  
33 made and the agency shall send a copy of such determination to the  
34 director of the budget and the director of legislative research.

35 (o) Notwithstanding the provisions of any other statute, any  
36 appropriation act or any other provision of this act, in addition to the  
37 other purposes for which expenditures may be made by the above  
38 agency from moneys appropriated from any special revenue fund or  
39 funds for fiscal year 2022 from moneys received from the federal  
40 CARES act, public law 116-136, the federal coronavirus preparedness  
41 and response supplemental appropriation act, 2020, public law 116-  
42 123, the federal families first coronavirus response act, public law 116-  
43 127, the federal paycheck protection program and health care

1 **enhancement act, public law 116-139, the federal consolidated**  
 2 **appropriations act, 2021, public law 116-260, the American rescue**  
 3 **plan act of 2021, public law 117-2, or any other federal law that**  
 4 **appropriates moneys to the state for aid for coronavirus relief,**  
 5 **expenditures shall be made by the above agency from such moneys**  
 6 **that may be used for such purpose for the communities in schools**  
 7 **program: *Provided*, That such expenditures shall not exceed \$100,000:**  
 8 ***Provided further*, That if the above agency determines such moneys**  
 9 **may not be used for such purposes, expenditures shall not be made**  
 10 **and the agency shall send a copy of such determination to the director**  
 11 **of the budget and the director of legislative research}.**

12 (p) Notwithstanding the provisions of any other statute, any  
 13 appropriation act or any other provision of this act, in addition to the other  
 14 purposes for which expenditures may be made by the above agency from  
 15 moneys appropriated from any special revenue fund or funds for fiscal  
 16 year 2022 from the federal CARES act, public law 116-136, the federal  
 17 coronavirus preparedness and response supplemental appropriation act,  
 18 2020, public law 116-123, the federal families first coronavirus response  
 19 act, public law 116-127, the federal paycheck protection program and  
 20 health care enhancement act, public law 116-139, the federal consolidated  
 21 appropriations act, 2021, public law 116-260 or any other federal law that  
 22 appropriates moneys to the state for aid for coronavirus relief,  
 23 expenditures shall be made by the above agency from such moneys that  
 24 may be used for such purpose to implement phase 3 of the language  
 25 assessment program: *Provided, however*; That if the above agency  
 26 determines such moneys may not be used for such purposes, expenditures  
 27 shall be made by the above agency from the moneys appropriated from the  
 28 state general fund or from any other special revenue fund or funds for  
 29 fiscal year 2022, as authorized by section 80 of chapter 5 of the 2020  
 30 Session Laws of Kansas, this or other appropriation act of the 2021 regular  
 31 session of the legislature to such agency to implement phase 3 of the  
 32 language assessment program: *Provided further*; That, prior to such  
 33 implementation, the above agency shall consult with the Kansas children's  
 34 cabinet and the Kansas state school for the deaf on best practices for such  
 35 implementation.

36 Sec. 3.

37 DEPARTMENT OF EDUCATION

38 (a) There is appropriated for the above agency from the state general  
 39 fund for the fiscal year ending June 30, 2023, the following:  
 40 State foundation aid (652-00-1000-0820).....\$2,524,235,833  
 41 *Provided*, That any unencumbered balance in the state foundation aid  
 42 account in excess of \$100 as of June 30, 2022, is hereby reappropriated  
 43 for fiscal year 2023.

1 Supplemental state aid (652-00-1000-0840).....\$534,100,000  
 2 *Provided*, That any unencumbered balance in the supplemental state aid  
 3 account in excess of \$100 as of June 30, 2022, is hereby reappropriated for  
 4 fiscal year 2023.

5 (b) There is appropriated for the above agency from the following  
 6 special revenue fund or funds for the fiscal year ending June 30, 2023, all  
 7 moneys now or hereafter lawfully credited to and available in such fund or  
 8 funds, except that expenditures other than refunds authorized by law and  
 9 transfers to other state agencies shall not exceed the following:

10 State school district finance fund (652-00-7393).....No limit

11 Mineral production

12 education fund (652-00-7669-7669).....No limit

13 New Sec. 4. (a) Sections 4 through 20, and amendments thereto, shall  
 14 be known and may be cited as the student empowerment act.

15 (b) This section shall take effect and be in force from and after July 1,  
 16 2021.

17 New Sec. 5. The legislature hereby declares that the purpose and  
 18 intent of the student empowerment act is:

19 (a) To provide suitable provision for finance of the educational  
 20 interests of all students in the state through all manner of education that  
 21 suitably prepares our children to be productive members of our collective  
 22 workforce and society;

23 (b) to protect the people's common interest in providing intellectual,  
 24 educational, vocational and scientific improvement by establishing and  
 25 maintaining public schools and other forms of education and their related  
 26 activities that support the legislative goal established in K.S.A. 72-3218,  
 27 and amendments thereto, by acknowledging the unique individuality and  
 28 life experiences of each student and by recognizing each student's varied  
 29 educational, social, emotional and environmental needs;

30 (c) to highlight the diversity of acquired knowledge needed to  
 31 become productive members of society, while also recognizing the reality  
 32 that a policy of "one size fits all" does not ensure that all students will be  
 33 successful;

34 (d) to acknowledge that each student must be considered as a unique  
 35 individual, with different educational supports needed to best function in  
 36 the changing world; and

37 (e) to respect and invite parents to be their child's educational  
 38 opportunity steward from an academic, social, emotional and spiritual  
 39 perspective that aligns their child with the best educational delivery model  
 40 and environment.

41 (f) This section shall take effect and be in force from and after July 1,  
 42 2021.

43 New Sec. 6. As used in sections 4 through 20, and amendments

1 thereto:

2 (a) "Account" means a student empowerment account.

3 (b) "BASE aid" means the amount of base aid for student excellence  
4 set forth in K.S.A. 72-5132, and amendments thereto, for the immediately  
5 preceding school year.

6 (c) "Eligible student" means a resident of Kansas who has not  
7 graduated from high school or obtained a general educational development  
8 (GED) credential, and who on and after July 1, 2022:

9 (1) ~~is enrolled in any school of a school district and qualifies for free~~  
10 ~~or reduced-price meals under the national school lunch act;~~

11 ~~(2)~~ has been identified by such student's resident school district as  
12 eligible to receive at-risk educational program services because such  
13 student:

14 (A) Is or has been determined to be performing below grade level in  
15 either English language arts or mathematics;

16 (B) has a high rate of absenteeism; or

17 (C) has been identified as eligible to receive at-risk educational  
18 program services for any other reason specified by the school district; or

19 ~~(3)~~**{(2)}** has a student empowerment account established on their  
20 behalf pursuant to section 10, and amendments thereto.

21 (d) "Parent" means a parent, legal guardian, custodian or other person  
22 with authority to act on behalf of an eligible student.

23 (e) "Postsecondary educational institution" means any postsecondary  
24 educational institution or any private or out-of-state postsecondary  
25 educational institution as such terms are defined in K.S.A. 74-3201b, and  
26 amendments thereto.

27 (f) "Program" means the student empowerment program established  
28 under section 7, and amendments thereto.

29 (g)~~(+)~~ "Qualified private school" means any accredited private school  
30 ~~and any nonaccredited private school that:~~

31 ~~(A)~~**{(1)}** Provides instruction in those subjects required by K.S.A. 72-  
32 3214, 72-3217 and 72-3235, and amendments thereto; and

33 ~~(B)~~**{(2)}** is approved by the treasurer pursuant to section 15, and  
34 amendments thereto.

35 ~~(2) "Qualified private school" does not mean any nonaccredited~~  
36 ~~private home school or home school organization, community, consortium~~  
37 ~~or group.~~

38 (h) "Resident school district" means the school district in which an  
39 eligible student is currently or would be enrolled based on such eligible  
40 student's residence.

41 (i) "Treasurer" means the state treasurer or the state treasurer's  
42 designee.

43 (j) This section shall take effect and be in force from and after July 1,



1 2021.

2 New Sec. 7. (a) The student empowerment program is hereby  
3 established and shall be administered by the treasurer. On and after July 1,  
4 2022, the treasurer shall establish a student empowerment account for each  
5 eligible student whose parent satisfies the requirements of this act.

6 (b) The treasurer shall maintain an explanation of the following  
7 information on the treasurer's website and provide a hard copy of such  
8 information to any person upon request:

9 (1) The options for participation in the program as provided in section  
10 11, and amendments thereto;

11 (2) the allowable uses of moneys in a student empowerment account;

12 (3) the responsibilities of a parent of an eligible student participating  
13 in the program;

14 (4) the effect of participation in the program by eligible students with  
15 an individualized education program (IEP) or an education plan under  
16 section 504 of the rehabilitation act of 1973, 29 U.S.C. § 794 (section 504  
17 plan);

18 (5) the duties of the treasurer;

19 (6) the procedure for appealing a decision of the treasurer;

20 (7) the name and telephone number of the treasurer's employee who  
21 may be contacted if a parent has questions about the program; and

22 (8) a list of qualified private schools.

23 (c) This section shall take effect and be in force from and after July 1,  
24 2021.

25 New Sec. 8. (a) Whenever a student becomes eligible for the student  
26 empowerment program, such student's resident school district shall notify  
27 the parent of such student. Such notice shall include an explanation of the  
28 basis for such child's eligibility for the program, a copy of the results of the  
29 most recently administered state assessment for English language arts and  
30 state assessment for mathematics for such child, the name and telephone  
31 number of the school district employee who may be contacted if the parent  
32 has questions about the program and the name and telephone number of an  
33 employee of both the department of education and the state treasurer's  
34 office who may be contacted regarding the program. Such notice shall also  
35 include either a written description of the program, including the  
36 information described in section 7(b), and amendments thereto, or the  
37 website address where such description may be found on the treasurer's  
38 website. The school district shall continue to provide such notice each year  
39 that the student remains enrolled in the school district and remains eligible  
40 for the program.

41 (b) This section shall take effect and be in force from and after July 1,  
42 2022.

43 New Sec. 9. (a) For an eligible student to participate in the program,

1 the parent of such eligible student shall enter into a written agreement with  
2 the treasurer, in such manner and form as prescribed by the treasurer.

3 (b) The agreement between the parent of an eligible student and the  
4 treasurer shall provide that:

5 (1) The eligible student shall participate in the program in accordance  
6 with section 11, and amendments thereto;

7 (2) the treasurer shall establish an account for the eligible student in  
8 the student empowerment fund established by section 10, and amendments  
9 thereto;

10 (3) the parent shall comply with all requirements and rules and  
11 regulations of the program; and

12 (4) the moneys in the eligible student's account shall only be  
13 expended as authorized by the program.

14 (c) Only one account may be established for each eligible student. A  
15 parent acting on behalf of more than one eligible student shall have a  
16 separate written agreement for each eligible student.

17 (d) A written agreement entered pursuant to this act shall expire on  
18 July 31 immediately following the date the agreement becomes effective  
19 but may be terminated prior to such date pursuant to subsection (e). Each  
20 written agreement may be renewed by August 1 upon the written consent  
21 of the parent and the treasurer in a manner determined by the treasurer,  
22 except that the parent may submit a request to the treasurer for an  
23 extension of time for renewal not to exceed 30 days. Failure to renew a  
24 written agreement does not preclude renewal of such written agreement in  
25 a subsequent year. A written agreement that has been terminated pursuant  
26 to subsection (e) shall not be renewed.

27 (e) (1) A written agreement may be terminated by the treasurer upon a  
28 determination that:

29 (A) Moneys in an account have been used for purposes other than  
30 those allowed by the program;

31 (B) the eligible student no longer satisfies the qualifications of an  
32 eligible student; or

33 (C) the eligible student no longer participates in the program in  
34 accordance with section 11, and amendments thereto.

35 (2) A written agreement may be terminated by a parent at any time.  
36 To terminate a written agreement, such parent shall notify the treasurer in  
37 writing of such termination.

38 (3) When a written agreement is terminated, the account associated  
39 with such agreement shall be deemed inactive, and the treasurer shall close  
40 the account in accordance with section 10, and amendments thereto.

41 (f) This section shall take effect and be in force from and after July 1,  
42 2022.

43 New Sec. 10. (a) (1) There is hereby established in the state treasury

1 the student empowerment fund to be administered by the treasurer.  
2 Moneys in the student empowerment fund shall be expended only for the  
3 purposes established in this act. All moneys received pursuant to section  
4 12, and amendments thereto, shall be deposited in the state treasury in  
5 accordance with the provisions of K.S.A. 75-4215, and amendments  
6 thereto, and shall be credited to the student empowerment fund.

7 (2) The director of accounts and reports shall create a procedure for  
8 the student empowerment fund to have individual student accounts therein.  
9 Each student's accumulated moneys in the student's account shall earn  
10 interest based on: (A) The average daily balance of moneys in each  
11 student's account for the preceding month; and (B) the net earnings rate of  
12 the pooled money investment portfolio for the preceding month. The  
13 amount of interest earned shall be added monthly to each student's account  
14 in the student empowerment fund.

15 (b) Upon execution of an agreement in accordance with section 9, and  
16 amendments thereto, the treasurer shall establish an account in the student  
17 empowerment fund in the state treasury in the name of the eligible student.  
18 Upon establishment of such account, the treasurer shall notify the resident  
19 school district of the establishment of such account for the eligible student.

20 (c) (1) If the eligible student is enrolled in a qualified private school,  
21 the treasurer shall transfer to such eligible student's account in the student  
22 empowerment fund an aggregate annual amount equal to the BASE aid.

23 (2) If the eligible student continues to be enrolled in such student's  
24 resident school district part-time, the treasurer shall transfer to such  
25 eligible student's account in the student empowerment fund an aggregate  
26 annual amount equal to that portion of the BASE aid that is inversely  
27 proportional to the amount of time such student is enrolled in such  
28 student's resident school district.

29 (d) The treasurer shall make transfers required under subsection (c) in  
30 quarterly installments pursuant to a schedule determined by the treasurer.

31 (e) The treasurer may deduct a percentage of the aggregate annual  
32 amount to be transferred into an eligible student's account as  
33 reimbursement for the administrative costs of implementing the provisions  
34 of this act as follows:

35 (1) Up to 5% each year for the first two years moneys are transferred  
36 to an eligible student's account; and

37 (2) up to 2.5% for the third year and for each subsequent year moneys  
38 are transferred to an eligible student's account.

39 (f) No transfers shall be made to an eligible student's account after  
40 such student has graduated from high school.

41 (g) (1) Each account shall remain active until:

42 (A) A written agreement is terminated pursuant to section 9, and  
43 amendments thereto;

1 (B) July 31 following the date on which the eligible student graduates  
2 from high school; or

3 (C) there are two consecutive years of nonrenewal of an agreement.

4 (2) If the treasurer determines an account is inactive, the treasurer  
5 shall close the account and certify the amount of moneys remaining in the  
6 account to the director of accounts and reports. Such certified amount shall  
7 remain in the student empowerment fund.

8 (h) The treasurer shall contract with a third party pursuant to  
9 competitive bids for a system for payment of services by participating  
10 parents by electronic funds transfer. Such system shall not require parents  
11 to be reimbursed for allowable expenses. All electronic funds transfers  
12 shall only be for expenditures approved by the treasurer.

13 (i) This section shall take effect and be in force from and after July 1,  
14 2022.

15 New Sec. 11. (a) An eligible student whose parent has entered into an  
16 agreement with the treasurer in accordance with section 9, and  
17 amendments thereto, shall participate in the program by:

18 (1) Continuing part-time enrollment in such student's resident school  
19 district and receiving additional educational services as allowed under the  
20 program; or

21 (2) enrolling in a qualified private school.

22 (b) Each year, the parent of a student participating in the program  
23 shall report to the treasurer whether such student is enrolled in such  
24 student's resident school district and, if so, the number of hours such  
25 student is attending.

26 (c) This section shall take effect and be in force from and after July 1,  
27 2022.

28 New Sec. 12. (a) On or before August 1 of each year, the treasurer  
29 shall determine the amount to be transferred to the student empowerment  
30 fund by:

31 (1) Multiplying an amount equal to the BASE aid by the total number  
32 of eligible students participating in the program, who are enrolled in a  
33 qualified private school;

34 (2) for each eligible student participating in the program who is  
35 enrolled part-time in a school district, multiplying an amount equal to the  
36 BASE aid by a ratio that is the inverse proportion of the amount of time  
37 each such student is enrolled and attending public school;

38 (3) adding together the amounts determined under paragraph (2) for  
39 all such students; and

40 (4) adding the total amounts determined under paragraphs (1) and (3).  
41 The resulting sum is the amount to be transferred to the student  
42 empowerment fund.

43 (b) The treasurer shall certify the resulting amounts to the director of

1 accounts and reports. Upon receipt of such certification, the director shall  
2 transfer such certified amount from the state general fund to the student  
3 empowerment fund established in section 10, and amendments thereto.

4 (c) This section shall take effect and be in force from and after July 1,  
5 2022.

6 New Sec. 13. (a) Moneys in the eligible student's account may be  
7 accessed by such eligible student's parent but shall only be expended by  
8 such parent for the following purposes:

9 (1) Tuition and fees charged by a qualified private school;

10 (2) textbooks and other supplies required by a qualified private  
11 school;

12 (3) fees for transportation provided by a qualified private school that  
13 is required for the eligible student to travel to and from such qualified  
14 private school;

15 (4) educational therapies or services provided by a licensed or  
16 accredited education provider;

17 (5) tutoring services provided by a certified tutor;

18 (6) curriculum materials;

19 (7) tuition or fees charged by an accredited private online learning  
20 program;

21 (8) fees for any nationally standardized norm-referenced achievement  
22 test, advanced placement examination or other examination related to  
23 admission to a postsecondary educational institution;

24 (9) services, programs, activities, classes or any other resources or  
25 programs provided or contracted by a school district;

26 (10) tuition and fees charged by a postsecondary educational  
27 institution; and

28 (11) any other education expenses approved by the treasurer.

29 (b) The treasurer shall notify the parent of any expenditures from an  
30 eligible student's account that do not meet the requirements of subsection  
31 (a). Such parent shall repay the cost of any such expenditures within 30  
32 days of notification by the treasurer.

33 (c) Except as provided in section 10, and amendments thereto, funds  
34 remaining in an account at the end of a school year shall roll over to the  
35 next succeeding school year.

36 (d) A qualified private school providing education services purchased  
37 with funds from an account shall not share, refund or rebate any portion of  
38 such funds to the parent or eligible student. Any such refund or rebate shall  
39 be made directly into the eligible student's account.

40 (e) No personal deposits may be made into an account.

41 (f) The treasurer shall conduct or contract to conduct annual audits of  
42 eligible student accounts to ensure compliance with the provisions of this  
43 act and may conduct or contract to conduct additional audits of eligible

1 student accounts, as needed.

2 (g) If the treasurer determines moneys in an account have been used  
3 for purposes other than those allowed by subsection (a), the treasurer may:

4 (1) Prohibit expenditures from the account until such time as  
5 determined by the treasurer;

6 (2) prorate amounts to be deposited in such account under section 10,  
7 and amendments thereto, by an amount equal to the total amount used for  
8 purposes other than those allowed by subsection (a); or

9 (3) terminate the account.

10 (h) This section shall take effect and be in force from and after July 1,  
11 2022.

12 New Sec. 14. (a) On or before August 1, 2023, and each year  
13 thereafter, the treasurer shall certify to the state board of education the  
14 names of the students participating in the student empowerment program,  
15 the resident school district of each such student and the qualified private  
16 school, if any, each such student is attending in the current school year.

17 (b) (1) On or before September 1, 2022, and each year thereafter, the  
18 state board shall determine the adjusted weightings funding amount in  
19 accordance with paragraph (2) and shall certify the amount so determined  
20 to the director of accounts and reports. At the same time as such  
21 certification is transmitted to the director of accounts and reports, the state  
22 board shall transmit a copy of such certification to the director of the  
23 budget and the director of legislative research. Upon receipt of each such  
24 certification, the director of accounts and reports shall transfer the amount  
25 certified, and such amount is appropriated for such fiscal year, from the  
26 state general fund to the state foundation aid account of the state general  
27 fund of the department of education.

28 (2) For each eligible student participating in the program who has  
29 participated for less than three years, the state board shall determine the  
30 amount of such student's resident school district's state foundation aid for  
31 the last school year during which such student was enrolled full-time in  
32 such district that is attributable to that portion of the following weightings  
33 that is directly attributable to such student's enrollment in the district: The  
34 low enrollment weighting, high enrollment weighting, bilingual weighting,  
35 at-risk student weighting and career technical education weighting. The  
36 state board shall then determine the aggregate of such amounts for each  
37 resident school district and the resulting sum is the adjusted weightings  
38 funding amount.

39 (c) This section shall take effect and be in force from and after July 1,  
40 2022.

41 New Sec. 15. (a) To become a qualified private school, an applicant  
42 shall submit an application to the treasurer on a form and in a manner  
43 prescribed by the treasurer. Such application shall include proof that the

1 applicant is an accredited private school ~~or a nonaccredited private school~~  
2 ~~registered with the state board of education pursuant to K.S.A. 72-4346,~~  
3 ~~and amendments thereto,~~ and provides instruction in those subjects  
4 required by K.S.A. 72-3214, 72-3217 and 72-3235, and amendments  
5 thereto.

6 (b) The treasurer shall approve an application or request additional  
7 information, as necessary, to prove an applicant meets the criteria to be  
8 deemed a qualified private school within 45 days of receiving the  
9 application. If the applicant is unable to provide such additional  
10 information, the treasurer may deny the application.

11 (c) The treasurer shall conduct or contract to conduct an audit of a  
12 qualified private school, selected at random each year, to determine  
13 whether the qualified private school is compliant with the requirements of  
14 subsection (a).

15 (d) (1) The treasurer may revoke a qualified private school's approval,  
16 if the treasurer determines the qualified private school:

17 (A) Has routinely failed to comply with the provisions of this act or  
18 applicable rules and regulations; or

19 (B) has failed to provide any educational services required by law to  
20 an eligible student receiving instruction from the school, if the school is  
21 accepting payments made from such eligible student's account.

22 (2) Prior to revoking a qualified private school's approval, the  
23 treasurer shall notify such school of an impending revocation and the  
24 reason for such revocation. The qualified private school shall have 30 days  
25 from the time it was notified to cure the matter identified in the notice. If  
26 the qualified private school fails to cure such matter within 30 days, such  
27 school's approval shall be revoked. A qualified private school whose  
28 approval has been revoked shall not be allowed to participate in the  
29 program until such time the treasurer determines such school is in  
30 compliance with the requirements of this act.

31 (3) If the treasurer revokes a qualified private school's approval, the  
32 treasurer shall immediately notify each parent of an eligible student  
33 participating in the program and receiving instruction from such school.

34 (e) The treasurer may notify the attorney general or the county or  
35 district attorney of the county where the qualified private school is located,  
36 if a qualified private school's approval was revoked because of misuse of  
37 moneys paid from an account.

38 (f) This section shall take effect and be in force from and after July 1,  
39 2022.

40 New Sec. 16. (a) Enrollment of an eligible student in a qualified  
41 private school shall be considered a parental placement of such student  
42 under the individuals with disabilities education act, 20 U.S.C. § 1400 et  
43 seq.

1 (b) This section shall take effect and be in force from and after July 1,  
2 2022.

3 New Sec. 17. (a) On or before December 31, 2022, and each  
4 December 31 thereafter, the treasurer shall prepare and submit a report on  
5 the student empowerment program to the state board of education. The  
6 report shall include, but is not limited to, the following information for the  
7 immediately preceding school year:

- 8 (1) The total number of students participating in the program;
- 9 (2) the number of participating students enrolled on a part-time basis  
10 in a school district and the average number of hours such students attended  
11 public school;
- 12 (3) the number of participating students enrolled in a qualified private  
13 school;
- 14 (4) the number of qualified private schools;
- 15 (5) the results of any audits conducted or contracted for by the  
16 treasurer; and
- 17 (6) the total cost to administer the program.

18 (b) On or before January 15, 2023, and each January 15 thereafter, the  
19 state board of education shall prepare and submit a report on the student  
20 empowerment program to the governor and the legislature. The report  
21 shall include, but is not limited to, the treasurer's report submitted pursuant  
22 to subsection (a) and the state foundation aid adjustments determined by  
23 the state board pursuant to section 14, and amendments thereto, for each  
24 school district for the immediately preceding school year.

25 (c) This section shall take effect and be in force from and after July 1,  
26 2022.

27 New Sec. 18. (a) The treasurer's actions under this act shall be subject  
28 to the Kansas administrative procedure act and reviewable under the  
29 Kansas judicial review act. Any parent of a participating student or  
30 qualified private school aggrieved by a decision of the treasurer may  
31 appeal such decision in accordance with such acts.

32 (b) This section shall take effect and be in force from and after July 1,  
33 2022.

34 New Sec. 19. (a) On or before January 1, 2022, the treasurer shall  
35 adopt rules and regulations necessary to carry out the provisions of this  
36 act.

37 (b) This section shall take effect and be in force from and after July 1,  
38 2021.

39 New Sec. 20. (a) Nothing in this act shall be deemed to limit the  
40 independence or autonomy of a qualified private school or to make the  
41 actions of a qualified private school the actions of the state government.

42 (b) This section shall take effect and be in force from and after July 1,  
43 2022.



1 New Sec. 21. (a) Commencing in the 2021-2022 school year, a  
2 student enrolled in a school district shall be deemed a remotely enrolled  
3 student in the current school year if such student attended school as a full-  
4 time equivalent student through remote learning:

5 (1) During a state of disaster emergency declared under K.S.A. 48-  
6 924, and amendments thereto, for more than a total of 240 school term  
7 hours during the school year, regardless of whether the state of disaster  
8 emergency continued beyond such time period; or

9 (2) for more than a total of 40 school term hours during the school  
10 year if no state of disaster emergency has been declared under K.S.A. 48-  
11 924, and amendments thereto.

12 (b) For the purposes of calculating a student's total school term hours  
13 pursuant to subsection (a), school term hours shall be counted for each day  
14 instruction is provided to the student through remote learning.

15 (c) On or before June 30 of each school year:

16 (1) A school district that offers remote learning shall determine the  
17 remote enrollment of the district based on the number of students  
18 remotely enrolled in accordance with this section;

19 (2) the clerk or superintendent of each school district shall certify  
20 under oath to the state board a report showing the remote enrollment of the  
21 school district determined pursuant to this section by the grades  
22 maintained in the schools of the school district. The state board shall  
23 examine such reports upon receipt, and if the state board finds any errors  
24 in any such report, the state board shall consult with the school district  
25 officer furnishing the report and make any necessary corrections in the  
26 report; and

27 (3) the state board shall determine the number of students who were  
28 included in the remote enrollment of each school district and recompute  
29 the enrollment of the school district as required pursuant to this section.

30 (d) A school district that offers remote learning and is determined to  
31 have remotely enrolled students pursuant to this section shall receive  
32 remote enrollment state aid. The state board shall determine the amount of  
33 remote enrollment state aid a school district is to receive by multiplying  
34 the remote enrollment of the school district by \$5,000. No remote  
35 enrollment state aid shall be provided for any student who participates in  
36 remote learning on a part-time basis during the school day.

37 (e) The state board shall notify each school district of the  
38 amount of remote enrollment state aid the district shall receive pursuant to  
39 this section and, pursuant to K.S.A. 72-5136, and amendments thereto,  
40 shall:

41 (1) Require the district to remit any such amount of  
42 overpayment made to the district in the current school year; or

43 (2) deduct the excess amounts paid to the district from future

1 payments made to the school district.

2 (f) If a student is included in the remote enrollment of a district  
3 pursuant to this section, such student shall not be included in the adjusted  
4 enrollment of the district in the current school year.

5 (g) Each school district that determines remote enrollment pursuant to  
6 this section shall submit any documentation or information that may be  
7 required by the state board.

8 (h) This section shall be a part of and supplemental to the Kansas  
9 school equity and enhancement act.

10 (i) This section shall take effect and be in force from and after July 1,  
11 2021.

12 Sec. 22. On and after July 1, 2021, K.S.A. 72-1163 is hereby  
13 amended to read as follows: 72-1163. (a) Each year the board of education  
14 of a school district shall conduct an assessment of the educational needs of  
15 each attendance center in the district. Information obtained from such  
16 needs-assessment shall be used by the board when preparing the budget of  
17 the school district *to ensure improvement in student academic*  
18 *performance. The budget of the school district shall allocate sufficient*  
19 *moneys in a manner reasonably calculated such that all students may*  
20 *achieve the goal set forth in K.S.A. 72-3218(c), and amendments thereto.*  
21 The board also shall prepare a summary of the budget for the school  
22 district. The budgets and summary shall be in the form prescribed by the  
23 director pursuant to K.S.A. 79-2926, and amendments thereto.

24 (b) The budgets and the summary of the proposed budget shall be on  
25 file at the administrative offices of the school district. Copies of such  
26 budgets and summary shall be available upon request.

27 (c) The notice required to be published by K.S.A. 79-2929, and  
28 amendments thereto, shall include a statement that the budgets and the  
29 summary of the proposed budget is on file at the administrative offices of  
30 the district and that copies of such budgets and summary are available  
31 upon request.

32 Sec. 23. On and after July 1, 2021, K.S.A. 72-3115 is hereby  
33 amended to read as follows: 72-3115. (a) ~~(1)~~ Subject to the ~~other~~  
34 provisions of this section, a school term during which public school shall  
35 be maintained in each school year by each school district organized under  
36 the laws of this state shall consist of not less than 186 school days for  
37 ~~pupils~~ *students* attending kindergarten or any of the grades one through 11  
38 and not less than 181 school days for ~~pupils~~ *students* attending grade 12.

39 (2) *Except as provided in subsection (j), the days of the school term*  
40 *during which school shall be maintained pursuant to this section only*  
41 *include days that allow each student enrolled in a school district to*  
42 *physically attend school in person on a full-time basis.*

43 (b) (1) Subject to a policy developed and adopted by the board of any

1 school district *and the provisions of this section*, the board may provide for  
2 a school term consisting of school hours. A school term provided for in a  
3 policy adopted under this subsection shall consist of: ~~(1)~~ (A) For ~~pupils~~  
4 *students* attending kindergarten, not less than 465 school hours in each  
5 school year; ~~and~~ (2) (B) for ~~pupils~~ *students* attending any of the grades one  
6 through 11, not less than 1,116 school hours in each school year; ~~and~~ (3)  
7 (C) for ~~pupils~~ *students* attending grade 12, not less than 1,086 school hours  
8 in each school year. Each board of education ~~which~~ *that* develops and  
9 adopts a policy providing for a school term in accordance with this  
10 subsection shall notify the state board of education thereof on or before  
11 September 15 in each school year for which the policy is to be in effect.

12 (2) *Except as provided in subsection (j), if a board provides for a*  
13 *school term pursuant to this subsection, the school hours during which*  
14 *school shall be maintained pursuant to this section only include hours that*  
15 *allow each student enrolled in a school district to physically attend school*  
16 *in person on a full-time basis.*

17 (c) Subject to a plan developed and adopted by the board of any  
18 school district, the board may schedule the school days required for a  
19 school term provided for under subsection (a), or the school hours required  
20 for a school term provided for in a policy adopted under subsection (b), on  
21 a trimestral or quarterly basis. Each board of education ~~which~~ *that*  
22 develops and adopts a plan providing for the scheduling of the school days  
23 or school hours of the school term on a trimestral or quarterly basis shall  
24 submit the plan to the state board of education for approval prior to  
25 implementation. The plan shall be prepared in such form and manner as  
26 the state board shall require and shall be submitted at a time or times to be  
27 determined and specified by the state board.

28 (d) Subject to a policy developed and adopted by the board of any  
29 district as an adjunct to the district's disciplinary policy or as a part of the  
30 district's school improvement plan, the board may schedule school days in  
31 addition to the school days scheduled for a school term provided for under  
32 subsection (a), or school hours in addition to the school hours scheduled  
33 for a school term provided for in a policy adopted under subsection (b), or  
34 both such additional school days and school hours for ~~pupils~~ *students* who  
35 are in need of remedial education or who are subject to disciplinary  
36 measures imposed under the district's disciplinary policy. Any school day  
37 or school hour scheduled for a ~~pupil~~ *student* under a policy adopted under  
38 this subsection may be scheduled on weekends, before or after regular  
39 school hours, and during the summer months. Inexcusable absence from  
40 school on any school day or during any school hour by any ~~pupil~~ *student*  
41 for whom additional school days or school hours have been scheduled  
42 under a policy adopted under this subsection shall be counted as an  
43 inexcusable absence from school for the purposes of K.S.A. 72-3121, and

1 amendments thereto.

2 (e) If the board of any school district, or its designee, shall determine  
3 that inclement weather will cause hazardous driving conditions, the board,  
4 or its designee, may close any or all of the schools within the district. The  
5 amount of time—~~pupils~~ *students* have been in attendance when such  
6 determination is made shall be considered a school day of a school term or  
7 shall be considered the number of school hours for—~~pupils~~ *students* to be in  
8 attendance at school in a day, whichever is applicable. Consonant with the  
9 other provisions of this section, a board may schedule any number of days  
10 or hours in excess of the regularly scheduled school days or school hours  
11 ~~which~~ *that* the board determines will be necessary to compensate for those  
12 school days or school hours that schools of the district will remain closed  
13 during the school term due to hazardous driving conditions. If the number  
14 of days or hours schools remain closed due to hazardous driving  
15 conditions exceeds the number of days or hours scheduled by the board to  
16 compensate for such school days or school hours, the excess number of  
17 days or hours, not to exceed whichever is the lesser of: (1) The number of  
18 compensatory days or hours scheduled by the board; or (2) five days or the  
19 number of school hours regularly scheduled in five days, that schools  
20 remain closed due to such conditions shall be considered school days or  
21 school hours.

22 (f) The state board of education may waive the requirements of law  
23 relating to the duration of the school term upon application for such waiver  
24 by a school district. Such waiver may be granted by the state board of  
25 education upon: (1) Certification by a board that, due to the persistence of  
26 inclement weather, hazardous driving conditions have existed in the school  
27 district for an inordinate period of time; and (2) a determination by the  
28 state board that the school district cannot reasonably adjust its schedule to  
29 comply with statutory requirements. Such waiver shall not exempt a  
30 school district from providing a school offering for each—~~pupil~~—~~which~~  
31 *student that* is substantially equivalent to that required by law.

32 (g) Time reserved for parent-teacher conferences for discussions on  
33 the progress of—~~pupils~~ *students* may be considered part of the school term.

34 (h) Time reserved for staff development or inservice training  
35 programs for the purpose of improving staff skills, developing competency  
36 in new or highly specialized fields, improving instructional techniques, or  
37 curriculum planning and study may be considered part of the school term  
38 for an aggregate amount of time equal to the amount of time in excess of  
39 the school term—~~which~~ *that* is scheduled by a board of education for similar  
40 activities.

41 (i) Boards of education may employ noncertificated personnel to  
42 supervise—~~pupils~~ *students* for noninstructional activities.

43 (j) (1) *If authorized by the state board of education, a board of*

1 education of a school district may:

2 (A) Provide for not more than a total of 40 days of the school term to  
3 be conducted using remote learning if such board of education is  
4 operating pursuant to the provisions of subsection (a); or

5 (B) provide for not more than a total of 240 school term hours to be  
6 conducted using remote learning if such board of education is operating  
7 pursuant to the provisions of subsection (b).

8 (2) The state board of education may authorize a school to conduct  
9 remote learning in accordance with this section in any school year upon  
10 application by a school district. The application may be granted by the  
11 state board of education upon:

12 (A) Certification by a school district that, due to disaster, conditions  
13 resulting from widespread or severe property damage caused by the  
14 disaster or other conditions restricting the operation of public schools will  
15 exist in the school district for an inordinate period of time; and

16 (B) a determination by the state board that the school district cannot  
17 reasonably adjust its schedule to comply with the requirements of this  
18 section unless remote learning is conducted for a period of time not to  
19 exceed the limitations provided in paragraph (1) **{except when such**  
20 **limitations are waived by the state board pursuant to this section}.**

21 (3) ~~The state board of education shall not waive the provisions of this~~  
22 ~~subsection pursuant to K.S.A. 72-3117, and amendments thereto~~ **{The**  
23 **state board of education may waive the requirements of law relating to**  
24 **the remote learning limitations in any school year upon application for**  
25 **such waiver by a school district. The waiver may be granted by the**  
26 **state board of education upon: (A) Certification by a board of**  
27 **education that, due to disaster, conditions resulting from widespread**  
28 **or severe property damage caused by the disaster or other conditions**  
29 **restricting the operation of public schools will exist in the school**  
30 **district for an inordinate period of time; and (B) a determination by**  
31 **the state board that the school district cannot reasonably adjust its**  
32 **schedule to comply with such requirements of law and that remote**  
33 **learning beyond the limitations provided in this section would allow**  
34 **the school district to continue to provide education to students during**  
35 **such conditions}.**

36 (k) As used in this section:

37 (1) "Disaster" means a state of disaster emergency declared by  
38 proclamation of the governor pursuant to K.S.A. 48-924, and amendments  
39 thereto, closure of schools by order issued by a county or joint board of  
40 health, a local health officer pursuant to K.S.A. 65-119, and amendments  
41 thereto, or the secretary of health and environment pursuant to K.S.A. 65-  
42 126, and amendments thereto, or occurrence of widespread or severe  
43 damage, injury or loss of life or property resulting from any natural or

1 *manmade cause, including, but not limited to, fire, flood, earthquake,*  
2 *tornado, wind, storm, epidemics, air contamination, blight, drought,*  
3 *infestation or explosion.*

4 (2) *"Remote learning" means a method of providing education in*  
5 *which a student, although regularly enrolled in a school district, does not*  
6 *physically attend the attendance center such student would otherwise*  
7 *attend in person on a full-time basis and curriculum and instruction are*  
8 *prepared, provided and supervised by teachers and staff of such school*  
9 *district so as to approximate the student learning experience that would*  
10 *take place in the attendance center classroom.*

11 Sec. 24. On and after July 1, 2021, K.S.A. 2020 Supp. 72-3117 is  
12 hereby amended to read as follows: 72-3117. (a) *Except as provided in*  
13 *K.S.A. 72-3115, and amendments thereto, the state board of education may*  
14 *waive the requirements of law relating to the duration of the school term in*  
15 *any school year upon application for such waiver by a school district. The*  
16 *waiver may be granted by the state board of education upon: (1)*  
17 *Certification by a board of education that, due to disaster, conditions*  
18 *resulting from widespread or severe property damage caused by the*  
19 *disaster or other conditions restricting the operation of public schools will*  
20 *exist in the school district for an inordinate period of time; and (2) a*  
21 *determination by the state board that the school district cannot reasonably*  
22 *adjust its schedule to comply with such requirements of law. The period of*  
23 *time school is not maintained during any school year due to conditions*  
24 *resulting from disaster, upon granting of the waiver by the state board of*  
25 *education, shall be considered a part of the school term.*

26 (b) ~~As used in this section, the term "disaster" means the declaration~~  
27 ~~of a state of disaster emergency by the governor pursuant to K.S.A. 48-~~  
28 ~~924, and amendments thereto, closure of schools by order issued by a~~  
29 ~~county or joint board of health, a local health officer pursuant to K.S.A.~~  
30 ~~65-119, and amendments thereto, or the secretary of health and~~  
31 ~~environment pursuant to K.S.A. 65-126, and amendments thereto, or~~  
32 ~~occurrence of widespread or severe damage, injury or loss of life or~~  
33 ~~property resulting from any natural or manmade cause, including, but not~~  
34 ~~limited to, fire, flood, earthquake, tornado, wind, storm, epidemics, air~~  
35 ~~contamination, blight, drought, infestation or explosion.~~

36 Sec. 25. On and after July 1, 2021, K.S.A. 2020 Supp. 72-4352 is  
37 hereby amended to read as follows: 72-4352. As used in the tax credit for  
38 low income students scholarship program act:

39 (a) "Contributions" means monetary gifts or donations and in-kind  
40 contributions, gifts or donations that have an established market value.

41 (b) "Department" means the Kansas department of revenue.

42 (c) "Educational scholarship" means an amount not to exceed \$8,000  
43 per school year provided to an eligible student, or to a qualified school

1 with respect to an eligible student, to cover all or a portion of the costs of  
2 education including tuition, fees and expenses of a qualified school and, if  
3 applicable, the costs of transportation to a qualified school if provided by  
4 such qualified school.

5 (d) "Eligible student" means a child who:

6 ~~(1) (A) Is an at-risk student, as defined in K.S.A. 72-5132, and~~  
7 ~~amendments thereto, and who is attending a public school; or (B) has been~~  
8 ~~eligible to receive an educational scholarship under this program and has~~  
9 ~~not graduated from high school or reached 21 years of age;~~

10 ~~(2) Resides in Kansas while eligible for an educational scholarship;~~  
11 ~~and~~

12 ~~(3)(A)(2) (A) (i) Is eligible for free or reduced-price meals under the~~  
13 ~~national school lunch act; and~~

14 ~~(ii) (a) was enrolled in any public school in the previous school year~~  
15 ~~in which an educational scholarship is first sought for the child; or~~

16 ~~(B)(b) is eligible to be enrolled in any public school in the school~~  
17 ~~year in which an educational scholarship is first sought for the child and~~  
18 ~~the child is under the age of six years; or~~

19 ~~(B) has received an educational scholarship under the program and~~  
20 ~~has not graduated from high school or reached the age of 21 years.~~

21 (e) "Parent" includes a guardian, custodian, or other person with  
22 authority to act on behalf of the child.

23 (f) "Program" means the tax credit for low income students  
24 scholarship program established in K.S.A. 72-4351 through 72-4357, and  
25 amendments thereto.

26 ~~(g) "Public school" means an elementary school that is operated by a~~  
27 ~~school district, and identified by the state board as one of the lowest 100~~  
28 ~~performing elementary schools with respect to student achievement among~~  
29 ~~all elementary schools operated by school districts for the current school~~  
30 ~~year any school operated by a unified school district under the laws of this~~  
31 ~~state.~~

32 (h) "Qualified school" means any nonpublic school that:

33 (1) Provides education to elementary or secondary students;;

34 (2) *is accredited by the state board or a national or regional*  
35 *accrediting agency that is recognized by the state board for the purpose of*  
36 *satisfying the teaching performance assessment for professional licensure;*

37 (3) has notified the state board of its intention to participate in the  
38 program; and

39 (4) complies with the requirements of the program. ~~On and after July~~  
40 ~~1, 2020, a qualified school shall be accredited by the state board or a~~  
41 ~~national or regional accrediting agency that is recognized by the state~~  
42 ~~board for the purpose of satisfying the teaching performance assessment~~  
43 ~~for professional licensure.~~

1 (i) "Scholarship granting organization" means an organization that  
2 complies with the requirements of this program and provides educational  
3 scholarships to eligible students or to qualified schools in which parents  
4 have enrolled eligible students.

5 (j) "School district" or "district" means any unified school district  
6 organized and operating under the laws of this state.

7 (k) "School year" ~~shall have the meaning ascribed thereto~~ *means the*  
8 *same as* in K.S.A. 72-5132, and amendments thereto.

9 (l) "Secretary" means the secretary of revenue.

10 (m) "State board" means the state board of education.

11 Sec. 26. On and after July 1, 2021, K.S.A. 2020 Supp. 72-4354 is  
12 hereby amended to read as follows: 72-4354. (a) To be eligible to  
13 participate in the program, a scholarship granting organization shall  
14 comply with the following:

15 (1) The scholarship granting organization shall notify the secretary  
16 and the state board of the scholarship granting organization's intent to  
17 provide educational scholarships;

18 (2) upon granting an educational scholarship, the scholarship granting  
19 organization shall report such information to the state board;

20 (3) the scholarship granting organization shall provide verification to  
21 the secretary that the scholarship granting organization is exempt from  
22 federal income taxation pursuant to section 501(c)(3) of the federal  
23 internal revenue code of 1986;

24 (4) upon receipt of contributions in an aggregate amount or value in  
25 excess of \$50,000 during a school year, a scholarship granting  
26 organization shall file with the state board either:

27 (A) A surety bond payable to the state in an amount equal to the  
28 aggregate amount of contributions expected to be received during the  
29 school year; or

30 (B) financial information demonstrating the scholarship granting  
31 organization's ability to pay an aggregate amount equal to the amount of  
32 the contributions expected to be received during the school year, which  
33 must be reviewed and approved of in writing by the state board;

34 (5) scholarship granting organizations that provide other nonprofit  
35 services in addition to providing educational scholarships shall not  
36 commingle contributions made under the program with other contributions  
37 made to such organization. A scholarship granting organization under this  
38 subsection shall also file with the state board, prior to the commencement  
39 of each school year, either:

40 (A) A surety bond payable to the state in an amount equal to the  
41 aggregate amount of contributions expected to be received during the  
42 school year; or

43 (B) financial information demonstrating the nonprofit organization's



1 ability to pay an aggregate amount equal to the amount of the  
2 contributions expected to be received during the school year, which must  
3 be reviewed and approved of in writing by the state board;

4 (6) each qualified school receiving educational scholarships from the  
5 scholarship granting organization shall annually certify to the scholarship  
6 granting organization its compliance with the requirements of the program;

7 (7) at the end of the calendar year, the scholarship granting  
8 organization shall have its accounts examined and audited by a certified  
9 public accountant. Such audit shall include, but not be limited to,  
10 information verifying that the educational scholarships awarded by the  
11 scholarship granting organization were distributed to qualified schools  
12 with respect to eligible students determined by the state board under  
13 K.S.A. 72-4353(c), and amendments thereto, and information specified in  
14 this section. Prior to filing a copy of the audit with the state board, such  
15 audit shall be duly verified and certified by a certified public accountant;  
16 and

17 (8) if a scholarship granting organization decides to limit the number  
18 or type of qualified schools who will receive educational scholarships, the  
19 scholarship granting organization shall provide, in writing, the name or  
20 names of those qualified schools to any contributor and the state board.

21 (b) No scholarship granting organization shall provide an educational  
22 scholarship with respect to any eligible student to attend any qualified  
23 school with paid staff or paid board members, or relatives thereof, in  
24 common with the scholarship granting organization.

25 (c) The scholarship granting organization shall disburse not less than  
26 90% of contributions received pursuant to the program in the form of  
27 educational scholarships within 36 months of receipt of such contributions.  
28 If such contributions have not been disbursed within the applicable 36-  
29 month time period, then the scholarship granting organization shall not  
30 accept new contributions until 90% of the received contributions have  
31 been disbursed in the form of educational scholarships. Any income earned  
32 from contributions must be disbursed in the form of educational  
33 scholarships.

34 (d) A scholarship granting organization may continue to provide an  
35 educational scholarship with respect to a student who was an eligible  
36 student in the year immediately preceding the current school year.

37 (e)-(f) A scholarship granting organization shall direct payments of  
38 educational scholarships to the qualified school attended by the eligible  
39 student or in which the eligible student is enrolled. Payment may be made  
40 by check made payable to both the parent and the qualified school or to  
41 only the qualified school. If an eligible student transfers to a new qualified  
42 school during a school year, the scholarship granting organization shall  
43 direct payment in a prorated amount to the original qualified school and

1 the new qualified school based on the eligible student's attendance. If the  
2 eligible student transfers to a public school and enrolls in such public  
3 school after September 20 of the current school year, the scholarship  
4 granting organization shall direct payment in a prorated amount to the  
5 original qualified school and the public school based on the eligible  
6 student's attendance. The prorated amount to the public school shall be  
7 considered a donation and shall be paid to the school district of such public  
8 school in accordance with K.S.A. 72-1142, and amendments thereto.

9 ~~(2) As used in this subsection, the term "public school" means any~~  
10 ~~school operated by a school district.~~

11 (f) *Each qualified school shall provide a link to the state department*  
12 *of education's webpage where the reports prepared pursuant to K.S.A. 72-*  
13 *5170, and amendments thereto, and K.S.A. 2020 Supp. 72-5178, and*  
14 *amendments thereto, for such school are published. The link shall be*  
15 *prominently displayed on the school's accountability reports webpage.*

16 (g) By June 1 of each year, a scholarship granting organization shall  
17 submit a report to the state board for the educational scholarships provided  
18 in the immediately preceding 12 months. Such report shall be in a form  
19 and manner as prescribed by the state board, approved and signed by a  
20 certified public accountant, and shall contain the following information:

21 (1) The name and address of the scholarship granting organization;

22 (2) the name and address of each eligible student with respect to  
23 whom an educational scholarship was awarded by the scholarship granting  
24 organization;

25 (3) the total number and total dollar amount of contributions received  
26 during the 12-month reporting period; and

27 (4) the total number and total dollar amount of educational  
28 scholarships awarded during the 12-month reporting period and the total  
29 number and total dollar amount of educational scholarships awarded  
30 during the 12-month reporting period with respect to eligible students who  
31 qualified under K.S.A. 72-4352(d), and amendments thereto.

32 ~~(g)~~(h) No scholarship granting organization shall:

33 (1) Provide an educational scholarship with respect to an eligible  
34 student that is established by funding from any contributions made by any  
35 relative of such eligible student; or

36 (2) accept a contribution from any source with the express or implied  
37 condition that such contribution be directed toward an educational  
38 scholarship for a particular eligible student.

39 Sec. 27. On and after July 1, 2021, K.S.A. 2020 Supp. 72-5131 is  
40 hereby amended to read as follows: 72-5131. K.S.A. 72-5131 through 72-  
41 5176, and amendments thereto, and K.S.A. 2020 Supp. 72-5178 ~~and~~, 72-  
42 5179 *and section 21*, and amendments thereto, shall be known and may be  
43 cited as the Kansas school equity and enhancement act.

1       Sec. 28. On and after July 1, 2021, K.S.A. 2020 Supp. 72-5132 is  
2 hereby amended to read as follows: 72-5132. As used in the Kansas school  
3 equity and enhancement act, K.S.A. 72-5131 et seq., and amendments  
4 thereto:

5       (a) "Adjusted enrollment" means the enrollment of a school district,  
6 *excluding the remote enrollment determined pursuant to section 21, and*  
7 *amendments thereto*, adjusted by adding the following weightings, if any,  
8 to the enrollment of a school district: At-risk student weighting; bilingual  
9 weighting; career technical education weighting; high-density at-risk  
10 student weighting; high enrollment weighting; low enrollment weighting;  
11 school facilities weighting; ancillary school facilities weighting; cost-of-  
12 living weighting; special education and related services weighting; and  
13 transportation weighting.

14       (b) "Ancillary school facilities weighting" means an addend  
15 component assigned to the enrollment of school districts pursuant to  
16 K.S.A. 72-5158, and amendments thereto, on the basis of costs attributable  
17 to commencing operation of one or more new school facilities by such  
18 school districts.

19       (c) (1) "At-risk student" means a student who is eligible for free  
20 meals under the national school lunch act, and who is enrolled in a school  
21 district that maintains an approved at-risk student assistance program.

22       (2) The term "at-risk student" shall not include any student enrolled  
23 in any of the grades one through 12 who is in attendance less than full  
24 time, or any student who is over 19 years of age. The provisions of this  
25 paragraph shall not apply to any student who has an individualized  
26 education program.

27       (d) "At-risk student weighting" means an addend component assigned  
28 to the enrollment of school districts pursuant to K.S.A. 72-5151(a), and  
29 amendments thereto, on the basis of costs attributable to the maintenance  
30 of at-risk educational programs by such school districts.

31       (e) "Base aid for student excellence" or "BASE aid" means an amount  
32 appropriated by the legislature in a fiscal year for the designated year. The  
33 amount of BASE aid shall be as follows:

- 34       (1) For school year 2018-2019, \$4,165;  
35       (2) for school year 2019-2020, \$4,436;  
36       (3) for school year 2020-2021, \$4,569;  
37       (4) for school year 2021-2022, \$4,706;  
38       (5) for school year 2022-2023, \$4,846; and  
39       (6) for school year 2023-2024, and each school year thereafter, the  
40 BASE aid shall be the BASE aid amount for the immediately preceding  
41 school year plus an amount equal to the average percentage increase in the  
42 consumer price index for all urban consumers in the midwest region as  
43 published by the bureau of labor statistics of the United States department

1 of labor during the three immediately preceding school years rounded to  
2 the nearest whole dollar amount.

3 (f) "Bilingual weighting" means an addend component assigned to  
4 the enrollment of school districts pursuant to K.S.A. 72-5150, and  
5 amendments thereto, on the basis of costs attributable to the maintenance  
6 of bilingual educational programs by such school districts.

7 (g) "Board" means the board of education of a school district.

8 (h) "Budget per student" means the general fund budget of a school  
9 district divided by the enrollment of the school district.

10 (i) "Categorical fund" means and includes the following funds of a  
11 school district: Adult education fund; adult supplementary education fund;  
12 at-risk education fund; bilingual education fund; career and postsecondary  
13 education fund; driver training fund; educational excellence grant program  
14 fund; extraordinary school program fund; food service fund; parent  
15 education program fund; preschool-aged at-risk education fund;  
16 professional development fund; special education fund; and summer  
17 program fund.

18 (j) "Cost-of-living weighting" means an addend component assigned  
19 to the enrollment of school districts pursuant to K.S.A. 72-5159, and  
20 amendments thereto, on the basis of costs attributable to the cost of living  
21 in such school districts.

22 (k) "Current school year" means the school year during which state  
23 foundation aid is determined by the state board under K.S.A. 72-5134, and  
24 amendments thereto.

25 (l) "Enrollment" means, *except as provided in section 21, and*  
26 *amendments thereto:*

27 (1) The number of students regularly enrolled in kindergarten and  
28 grades one through 12 in the school district on September 20 of the  
29 preceding school year plus the number of preschool-aged at-risk students  
30 regularly enrolled in the school district on September 20 of the current  
31 school year, except a student who is a foreign exchange student shall not  
32 be counted unless such student is regularly enrolled in the school district  
33 on September 20 and attending kindergarten or any of the grades one  
34 through 12 maintained by the school district for at least one semester or  
35 two quarters, or the equivalent thereof.

36 (2) If the enrollment in a school district in the preceding school year  
37 has decreased from enrollment in the second preceding school year, the  
38 enrollment of the school district in the current school year means the sum  
39 of:

40 (A) The enrollment in the second preceding school year, excluding  
41 students under paragraph (2)(B), minus enrollment in the preceding school  
42 year of preschool-aged at-risk students, if any, plus enrollment in the  
43 current school year of preschool-aged at-risk students, if any; and

1 (B) the adjusted enrollment in the second preceding school year of  
2 any students participating in the tax credit for low income students  
3 scholarship program pursuant to K.S.A. 72-4351 et seq., and amendments  
4 thereto, in the preceding school year, if any, plus the adjusted enrollment in  
5 the preceding school year of preschool-aged at-risk students who are  
6 participating in the tax credit for low income students scholarship program  
7 pursuant to K.S.A. 72-4351 et seq., and amendments thereto, in the current  
8 school year, if any.

9 (3) For any school district that has a military student, as that term is  
10 defined in K.S.A. 72-5139, and amendments thereto, enrolled in such  
11 district, and that received federal impact aid for the preceding school year,  
12 if the enrollment in such school district in the preceding school year has  
13 decreased from enrollment in the second preceding school year, the  
14 enrollment of the school district in the current school year means  
15 whichever is the greater of:

16 (A) The enrollment determined under paragraph (2); or

17 (B) the sum of the enrollment in the preceding school year of  
18 preschool-aged at-risk students, if any, and the arithmetic mean of the sum  
19 of:

20 (i) The enrollment of the school district in the preceding school year,  
21 minus the enrollment in such school year of preschool-aged at-risk  
22 students, if any;

23 (ii) the enrollment in the second preceding school year, minus the  
24 enrollment in such school year of preschool-aged at-risk students, if any;  
25 and

26 (iii) the enrollment in the third preceding school year, minus the  
27 enrollment in such school year of preschool-aged at-risk students, if any.

28 (4) The enrollment determined under paragraph (1), (2) or (3), except  
29 if the school district begins to offer kindergarten on a full-time basis in  
30 such school year, students regularly enrolled in kindergarten in the school  
31 district in the preceding school year shall be counted as one student  
32 regardless of actual attendance during such preceding school year.

33 (m) "February 20" has its usual meaning, except that in any year in  
34 which February 20 is not a day on which school is maintained, it means  
35 the first day after February 20 on which school is maintained.

36 (n) "Federal impact aid" means an amount equal to the federally  
37 qualified percentage of the amount of moneys a school district receives in  
38 the current school year under the provisions of title I of public law 874 and  
39 congressional appropriations therefor, excluding amounts received for  
40 assistance in cases of major disaster and amounts received under the low-  
41 rent housing program. The amount of federal impact aid shall be  
42 determined by the state board in accordance with terms and conditions  
43 imposed under the provisions of the public law and rules and regulations

1 thereunder.

2 (o) "General fund" means the fund of a school district from which  
3 operating expenses are paid and in which is deposited all amounts of state  
4 foundation aid provided under this act, payments under K.S.A. 72-528,  
5 and amendments thereto, payments of federal funds made available under  
6 the provisions of title I of public law 874, except amounts received for  
7 assistance in cases of major disaster and amounts received under the low-  
8 rent housing program and such other moneys as are provided by law.

9 (p) "General fund budget" means the amount budgeted for operating  
10 expenses in the general fund of a school district.

11 (q) "High-density at-risk student weighting" means an addend  
12 component assigned to the enrollment of school districts pursuant to  
13 K.S.A. 72-5151(b), and amendments thereto, on the basis of costs  
14 attributable to the maintenance of at-risk educational programs by such  
15 school districts.

16 (r) "High enrollment weighting" means an addend component  
17 assigned to the enrollment of school districts pursuant to K.S.A. 72-  
18 5149(b), and amendments thereto, on the basis of costs attributable to  
19 maintenance of educational programs by such school districts.

20 (s) "Juvenile detention facility" means the same as such term is  
21 defined in K.S.A. 72-1173, and amendments thereto.

22 (t) "Local foundation aid" means the sum of the following amounts:

23 (1) An amount equal to any unexpended and unencumbered balance  
24 remaining in the general fund of the school district, except moneys  
25 received by the school district and authorized to be expended for the  
26 purposes specified in K.S.A. 72-5168, and amendments thereto;

27 (2) an amount equal to any remaining proceeds from taxes levied  
28 under authority of K.S.A. 72-7056 and 72-7072, ~~and amendments thereto,~~  
29 prior to their repeal;

30 (3) an amount equal to the amount deposited in the general fund in  
31 the current school year from moneys received in such school year by the  
32 school district under the provisions of K.S.A. 72-3123(a), and amendments  
33 thereto;

34 (4) an amount equal to the amount deposited in the general fund in  
35 the current school year from moneys received in such school year by the  
36 school district pursuant to contracts made and entered into under authority  
37 of K.S.A. 72-3125, and amendments thereto;

38 (5) an amount equal to the amount credited to the general fund in the  
39 current school year from moneys distributed in such school year to the  
40 school district under the provisions of articles 17 and 34 of chapter 12 of  
41 the Kansas Statutes Annotated, and amendments thereto, and under the  
42 provisions of articles 42 and 51 of chapter 79 of the Kansas Statutes  
43 Annotated, and amendments thereto;

1 (6) an amount equal to the amount of payments received by the  
2 school district under the provisions of K.S.A. 72-3423, and amendments  
3 thereto;

4 (7) an amount equal to the amount of any grant received by the  
5 school district under the provisions of K.S.A. 72-3425, and amendments  
6 thereto; and

7 (8) an amount equal to 70% of the federal impact aid of the school  
8 district.

9 (u) "Low enrollment weighting" means an addend component  
10 assigned to the enrollment of school districts pursuant to K.S.A. 72-  
11 5149(a), and amendments thereto, on the basis of costs attributable to  
12 maintenance of educational programs by such school districts.

13 (v) "Operating expenses" means the total expenditures and lawful  
14 transfers from the general fund of a school district during a school year for  
15 all purposes, except expenditures for the purposes specified in K.S.A. 72-  
16 5168, and amendments thereto.

17 (w) "Preceding school year" means the school year immediately  
18 before the current school year.

19 (x) "Preschool-aged at-risk student" means an at-risk student who has  
20 attained the age of three years, is under the age of eligibility for attendance  
21 at kindergarten, and has been selected by the state board in accordance  
22 with guidelines governing the selection of students for participation in  
23 head start programs.

24 (y) "Preschool-aged exceptional children" means exceptional  
25 children, except gifted children, who have attained the age of three years  
26 but are under the age of eligibility for attendance at kindergarten. The  
27 terms "exceptional children" and "gifted children" have the same meaning  
28 as those terms are defined in K.S.A. 72-3404, and amendments thereto.

29 (z) "Psychiatric residential treatment facility" means the same as such  
30 term is defined in K.S.A. 72-1173, and amendments thereto.

31 (aa) (1) *"Remote enrollment" means the number of students regularly*  
32 *enrolled in kindergarten and grades one through 12 in the school district*  
33 *who attended school through remote learning for any of the time periods*  
34 *described in section 21, and amendments thereto.*

35 (2) *This subsection shall not apply in any school year prior to the*  
36 *2021-2022 school year.*

37 (bb) (1) *"Remote learning" means a method of providing education in*  
38 *which the student, although regularly enrolled in a school district, does*  
39 *not physically attend the attendance center such student would otherwise*  
40 *attend in person on a full-time basis and curriculum and instruction are*  
41 *prepared, provided and supervised by teachers and staff of such school*  
42 *district so as to approximate the student learning experience that would*  
43 *take place in the attendance center classroom.*

1       (2) *"Remote learning" does not include virtual school as such term is*  
2 *defined in K.S.A. 72-3712, and amendments thereto.*

3       (3) *This subsection shall not apply in any school year prior to the*  
4 *2021-2022 school year.*

5       (cc) "School district" means a school district organized under the  
6 laws of this state that is maintaining public school for a school term in  
7 accordance with the provisions of K.S.A. 72-3115, and amendments  
8 thereto.

9       ~~(bb)~~(dd) "School facilities weighting" means an addend component  
10 assigned to the enrollment of school districts pursuant to K.S.A. 72-5156,  
11 and amendments thereto, on the basis of costs attributable to commencing  
12 operation of one or more new school facilities by such school districts.

13       ~~(ee)~~(ee) "School year" means the 12-month period ending June 30.

14       ~~(dd)~~(ff) "September 20" has its usual meaning, except that in any year  
15 in which September 20 is not a day on which school is maintained, it  
16 means the first day after September 20 on which school is maintained.

17       ~~(ee)~~(gg) "Special education and related services weighting" means an  
18 addend component assigned to the enrollment of school districts pursuant  
19 to K.S.A. 72-5157, and amendments thereto, on the basis of costs  
20 attributable to the maintenance of special education and related services by  
21 such school districts.

22       ~~(ff)~~(hh) "State board" means the state board of education.

23       ~~(gg)~~(ii) "State foundation aid" means the amount of aid distributed to  
24 a school district as determined by the state board pursuant to K.S.A. 72-  
25 5134, and amendments thereto.

26       ~~(hh)~~(jj) (1) "Student" means any person who is regularly enrolled in a  
27 school district and attending kindergarten or any of the grades one through  
28 12 maintained by the school district or who is regularly enrolled in a  
29 school district and attending kindergarten or any of the grades one through  
30 12 in another school district in accordance with an agreement entered into  
31 under authority of K.S.A. 72-13,101, and amendments thereto, or who is  
32 regularly enrolled in a school district and attending special education  
33 services provided for preschool-aged exceptional children by the school  
34 district.

35       (2) (A) Except as otherwise provided in this subsection, the following  
36 shall be counted as one student:

37       (i) A student in attendance full-time; and

38       (ii) a student enrolled in a school district and attending special  
39 education and related services, provided for by the school district.

40       (B) The following shall be counted as  $\frac{1}{2}$  student:

41       (i) A student enrolled in a school district and attending special  
42 education and related services for preschool-aged exceptional children  
43 provided for by the school district; and



1 (ii) a preschool-aged at-risk student enrolled in a school district and  
2 receiving services under an approved at-risk student assistance plan  
3 maintained by the school district.

4 (C) A student in attendance part-time shall be counted as that  
5 proportion of one student—~~to the nearest  $\frac{1}{10}$~~ , that the student's attendance  
6 bears to full-time attendance.

7 (D) A student enrolled in and attending an institution of  
8 postsecondary education that is authorized under the laws of this state to  
9 award academic degrees shall be counted as one student if the student's  
10 postsecondary education enrollment and attendance together with the  
11 student's attendance in either of the grades 11 or 12 is at least  $\frac{5}{6}$  time,  
12 otherwise the student shall be counted as that proportion of one student—~~to the nearest  $\frac{1}{10}$~~ ,  
13 that the total time of the student's postsecondary  
14 education attendance and attendance in grades 11 or 12, as applicable,  
15 bears to full-time attendance.

16 (E) A student enrolled in and attending a technical college, a career  
17 technical education program of a community college or other approved  
18 career technical education program shall be counted as one student, if the  
19 student's career technical education attendance together with the student's  
20 attendance in any of grades nine through 12 is at least  $\frac{5}{6}$  time, otherwise  
21 the student shall be counted as that proportion of one student—~~to the nearest  $\frac{1}{10}$~~ ,  
22 that the total time of the student's career technical education  
23 attendance and attendance in any of grades nine through 12 bears to full-  
24 time attendance.

25 (F) A student enrolled in a school district and attending a non-virtual  
26 school and also attending a virtual school shall be counted as that  
27 proportion of one student—~~to the nearest  $\frac{1}{10}$~~ , that the student's attendance  
28 at the non-virtual school bears to full-time attendance.

29 (G) A student enrolled in a school district and attending special  
30 education and related services provided for by the school district and also  
31 attending a virtual school shall be counted as that proportion of one  
32 student—~~to the nearest  $\frac{1}{10}$~~ , that the student's attendance at the non-virtual  
33 school bears to full-time attendance.

34 (H) *A student enrolled in a school district and attending school on a*  
35 *part-time basis through remote learning and also attending school in*  
36 *person on a part-time basis shall be counted as that proportion of one*  
37 *student, to the nearest  $\frac{1}{10}$ , that the student's in-person attendance bears to*  
38 *full-time attendance.*

39 ~~(H)~~(I) (i) Except as provided in clause (ii), a student enrolled in a  
40 school district who is not a resident of Kansas shall be counted as follows:

41 (a) For school year 2018-2019, one student;

42 (b) for school years 2019-2020 and 2020-2021,  $\frac{3}{4}$  of a student; and

43 (c) for school year 2021-2022 and each school year thereafter,  $\frac{1}{2}$  of a

1 student.

2 (ii) This subparagraph~~(H)~~ shall not apply to:

3 (a) A student whose parent or legal guardian is an employee of the  
4 school district where such student is enrolled; or

5 (b) a student who attended public school in Kansas during school  
6 year 2016-2017 and who attended public school in Kansas during the  
7 immediately preceding school year.

8 (3) The following shall not be counted as a student:

9 (A) An individual residing at the Flint Hills job corps center;

10 (B) except as provided in paragraph (2), an individual confined in and  
11 receiving educational services provided for by a school district at a  
12 juvenile detention facility; and

13 (C) an individual enrolled in a school district but housed, maintained  
14 and receiving educational services at a state institution or a psychiatric  
15 residential treatment facility.

16 (4) A student enrolled in virtual school pursuant to K.S.A. 72-3711 et  
17 seq., and amendments thereto, shall be counted in accordance with the  
18 provisions of K.S.A. 72-3715, and amendments thereto.

19 (5) *A student enrolled in a school district who attends school through*  
20 *remote learning shall be counted in accordance with the provisions of this*  
21 *section and section 21, and amendments thereto.*

22 ~~(ii)~~(kk) "Total foundation aid" means an amount equal to the product  
23 obtained by multiplying the BASE aid by the adjusted enrollment of a  
24 school district.

25 ~~(ii)~~(ll) "Transportation weighting" means an addend component  
26 assigned to the enrollment of school districts pursuant to K.S.A. 72-5148,  
27 and amendments thereto, on the basis of costs attributable to the provision  
28 or furnishing of transportation.

29 ~~(kk)~~(mm) "Virtual school" means the same as such term is defined in  
30 K.S.A. 72-3712, and amendments thereto.

31 Sec. 29. On and after July 1, 2021, K.S.A. 72-5134 is hereby  
32 amended to read as follows: 72-5134. (a) In each school year, the state  
33 board shall determine the amount of state foundation aid for each school  
34 district for such school year. The state board shall determine the amount of  
35 the school district's local foundation aid for the school year. If the amount  
36 of the school district's local foundation aid is greater than the amount of  
37 total foundation aid determined for the school district for the school year,  
38 the school district shall not receive state foundation aid in any amount. If  
39 the amount of the school district's local foundation aid is less than the  
40 amount of total foundation aid determined for the school district for the  
41 school year, the state board shall subtract the amount of the school  
42 district's local foundation aid from the amount of total foundation aid.  
43 *Subject to the provisions of subsection (b), the remainder is the amount of*

1 state foundation aid the school district shall receive for the school year.

2 *(b) For school year 2022-2023 and each school year thereafter, the*  
3 *state board shall adjust the amount of state foundation aid for each school*  
4 *district in accordance with section 14, and amendments thereto.*

5 Sec. 30. On and after July 1, 2021, K.S.A. 2020 Supp. 72-5142 is  
6 hereby amended to read as follows: 72-5142. (a) The board of education of  
7 each school district shall levy an ad valorem tax upon the taxable tangible  
8 property of the school district in the school years specified in subsection  
9 (b) for the purpose of:

10 (1) Financing that portion of the school district's general fund budget  
11 that is not financed from any other source provided by law;

12 (2) paying a portion of the costs of operating and maintaining public  
13 schools in partial fulfillment of the constitutional obligation of the  
14 legislature to finance the educational interests of the state; and

15 (3) with respect to any redevelopment school district established prior  
16 to July 1, 1997, pursuant to K.S.A. 12-1771, and amendments thereto,  
17 paying a portion of the principal and interest on bonds issued by cities  
18 under authority of K.S.A. 12-1774, and amendments thereto, for the  
19 financing of redevelopment projects upon property located within the  
20 school district.

21 (b) The tax required under subsection (a) shall be levied at a rate of  
22 20 mills in the school years ~~2019-2020~~ 2021-2022 and ~~2020-2021~~ 2022-  
23 2023.

24 (c) The proceeds from the tax levied by a district under authority of  
25 this section, except the proceeds of such tax levied for the purpose  
26 described in subsection (a)(3), shall be remitted to the state treasurer in  
27 accordance with the provisions of K.S.A. 75-4215, and amendments  
28 thereto. Upon receipt of each such remittance, the state treasurer shall  
29 deposit the entire amount in the state treasury to the credit of the state  
30 school district finance fund.

31 (d) No school district shall proceed under K.S.A. 79-1964, 79-1964a  
32 or 79-1964b, and amendments thereto.

33 Sec. 31. On and after July 1, 2021, K.S.A. 72-5151 is hereby  
34 amended to read as follows: 72-5151. (a) The at-risk student weighting of  
35 each school district shall be determined by the state board as follows:

36 (1) Determine the number of at-risk students included in the  
37 enrollment of the school district; and

38 (2) multiply the number determined under subsection (a)(1) by 0.484.  
39 The resulting sum is the at-risk student weighting of the school district.

40 (b) ~~Except as provided in subsection (b)(4), the high-density at-risk~~  
41 ~~student weighting of each school district shall be determined by the state~~  
42 ~~board as follows:~~

43 (1) (A) ~~If the enrollment of the school district is at least 35% at-risk~~

1 students, but less than 50% at-risk students:

2 (i) Subtract 35% from the percentage of at-risk students included in  
3 the enrollment of the school district;

4 (ii) multiply the difference determined under subsection (b)(1)(A)(i)  
5 by 0.7; and

6 (iii) multiply the product determined under subsection (b)(1)(A)(ii)  
7 by the number of at-risk students included in the enrollment of the school  
8 district; or

9 (B) if the enrollment of the school district is 50% or more at-risk  
10 students, multiply the number of at-risk students included in the  
11 enrollment of the school district by 0.105; or

12 (2) (A) if the enrollment of a school in the school district is at least  
13 35% at-risk students, but less than 50% at-risk students:

14 (i) Subtract 35% from the percentage of at-risk students included in  
15 the enrollment of such school;

16 (ii) multiply the difference determined under subsection (b)(2)(A)(i)  
17 by 0.7; and

18 (iii) multiply the product determined under subsection (b)(2)(A)(ii)  
19 by the number of at-risk students included in the enrollment of such  
20 school; or

21 (B) if the enrollment of a school in the school district is 50% or more  
22 at-risk students, multiply the number of at-risk students included in the  
23 enrollment of such school by 0.105; and

24 (C) add the products determined under subsections (b)(2)(A)(iii) and  
25 (b)(2)(B) for each such school in the school district, respectively.

26 (3) The high-density at-risk weighting of the school district shall be  
27 the greater of the product determined under subsection (b)(1) or the sum  
28 determined under subsection (b)(2)(C).

29 (4) Commencing in school year 2018-2019, school districts that  
30 qualify to receive the high-density at-risk weighting pursuant to this  
31 section shall spend any money attributable to the school district's high-  
32 density at-risk weighting on the at-risk best practices developed by the  
33 state board pursuant to K.S.A. 72-5153(d), and amendments thereto. If a  
34 school district that qualifies for the high-density at-risk weighting does not  
35 spend such money on such best practices, the state board shall notify the  
36 school district that it shall either spend such money on such best practices  
37 or shall show improvement within five years of notification. Improvement  
38 shall include, but not be limited to, the following: (A) The percentage of  
39 students at grade level on state math and English language arts  
40 assessments; (B) the percentage of students that are college and career  
41 ready on state math and English language arts assessments; (C) the  
42 average composite ACT score; or (D) the four-year graduation rate. If a  
43 school district does not spend such money on such best practices and does

1 ~~not show improvement within five years, the school district shall not~~  
2 ~~qualify to receive the high-density at-risk weighting in the succeeding~~  
3 ~~school year.~~

4 (5) ~~The provisions of this subsection shall expire on July 1, 2020. On~~  
5 ~~and after July 1, 2021, except as provided in subsection (b)(4), the high-~~  
6 ~~density at-risk student weighting of each school district shall be~~  
7 ~~determined by the state board as follows:~~

8 (1) (A) *If the enrollment of the school district is at least 35% at-risk*  
9 *students, but less than 50% at-risk students:*

10 (i) *Subtract 35% from the percentage of at-risk students included in*  
11 *the enrollment of the school district;*

12 (ii) *multiply the difference determined under subsection (b)(1)(A)(i)*  
13 *by 0.7; and*

14 (iii) *multiply the product determined under subsection (b)(1)(A)(ii) by*  
15 *the number of at-risk students included in the enrollment of the school*  
16 *district; or*

17 (B) *if the enrollment of the school district is 50% or more at-risk*  
18 *students, multiply the number of at-risk students included in the enrollment*  
19 *of the school district by 0.105; or*

20 (2) (A) *if the enrollment of a school in the school district is at least*  
21 *35% at-risk students, but less than 50% at-risk students:*

22 (i) *Subtract 35% from the percentage of at-risk students included in*  
23 *the enrollment of such school;*

24 (ii) *multiply the difference determined under subsection (b)(2)(A)(i)*  
25 *by 0.7; and*

26 (iii) *multiply the product determined under subsection (b)(2)(A)(ii) by*  
27 *the number of at-risk students included in the enrollment of such school;*  
28 *or*

29 (B) *if the enrollment of a school in the school district is 50% or more*  
30 *at-risk students, multiply the number of at-risk students included in the*  
31 *enrollment of such school by 0.105; and*

32 (C) *add the products determined under subsections (b)(2)(A)(iii) and*  
33 *(b)(2)(B) for each such school in the school district, respectively.*

34 (3) *The high-density at-risk weighting of the school district shall be*  
35 *the greater of the product determined under subsection (b)(1) or the sum*  
36 *determined under subsection (b)(2)(C).*

37 (4) *School districts that qualify to receive the high-density at-risk*  
38 *weighting pursuant to this section shall spend any money attributable to*  
39 *the school district's high-density at-risk weighting on the at-risk best*  
40 *practices developed by the state board pursuant to K.S.A. 72-5153(d), and*  
41 *amendments thereto. If a school district that qualifies for the high-density*  
42 *at-risk weighting does not spend such money on such best practices, the*  
43 *state board shall notify the school district that it shall either spend such*

1 *money on such best practices or shall show improvement within five years*  
2 *of notification. Improvement shall include, but not be limited to, the*  
3 *following: (A) The percentage of students at grade level on state math and*  
4 *English language arts assessments; (B) the percentage of students that are*  
5 *college and career ready on state math and English language arts*  
6 *assessments; (C) the average composite ACT score; or (D) the four-year*  
7 *graduation rate. If a school district does not spend such money on such*  
8 *best practices and does not show improvement within five years, the*  
9 *school district shall not qualify to receive the high-density at-risk*  
10 *weighting in the succeeding school year.*

11 *(5) The provisions of this subsection shall expire on July 1, 2022.*

12 Sec. 32. On and after July 1, 2021, K.S.A. 2020 Supp. 72-5178 is  
13 hereby amended to read as follows: 72-5178. (a) On or before January 15  
14 of each year, the state department of education shall prepare and submit a  
15 performance accountability report and a longitudinal achievement report  
16 for all students enrolled in *any public school or accredited nonpublic*  
17 *school* in the state, each school district ~~and~~, each school operated by a  
18 school district *and each accredited nonpublic school* to the governor and  
19 to the legislature.

20 (b) Each performance accountability report shall be prepared in a  
21 single-page format containing the information that is required to be  
22 reported under the federal elementary and secondary education act, as  
23 amended by the federal every student succeeds act, public law 114-95, or  
24 any successor federal acts, and the college and career readiness metrics  
25 developed and implemented by the state board. The report shall use the  
26 categories for achievement identified under the federal every student  
27 succeeds act, public law 114-95, or any successor achievement categories.  
28 All categories and metrics included in the report shall be clearly defined.

29 (c) Each longitudinal achievement report shall provide the  
30 achievement rates on the state assessments for English language arts, math  
31 and science for all students and each student subgroup and the change in  
32 achievement rate year-over-year starting with the school year in which the  
33 state board first implemented new achievement standards on such state  
34 assessments.

35 (d) All reports prepared pursuant to this section shall be published in  
36 accordance with K.S.A. 2020 Supp. 72-1181, and amendments thereto.

37 Sec. 33. On and after July 1, 2021, K.S.A. 79-201x is hereby  
38 amended to read as follows: 79-201x. For taxable years ~~2019~~ 2021 and  
39 ~~2020~~ 2022, the following described property, to the extent herein specified,  
40 shall be and is hereby exempt from the property tax levied pursuant to the  
41 provisions of K.S.A. 72-5142, and amendments thereto: Property used for  
42 residential purposes to the extent of \$20,000 of its appraised valuation.

43 Sec. 34. On and after July 1, 2021, K.S.A. 79-32,117 is hereby

1 amended to read as follows: 79-32,117. (a) The Kansas adjusted gross  
2 income of an individual means such individual's federal adjusted gross  
3 income for the taxable year, with the modifications specified in this  
4 section.

5 (b) There shall be added to federal adjusted gross income:

6 (i) Interest income less any related expenses directly incurred in the  
7 purchase of state or political subdivision obligations, to the extent that the  
8 same is not included in federal adjusted gross income, on obligations of  
9 any state or political subdivision thereof, but to the extent that interest  
10 income on obligations of this state or a political subdivision thereof issued  
11 prior to January 1, 1988, is specifically exempt from income tax under the  
12 laws of this state authorizing the issuance of such obligations, it shall be  
13 excluded from computation of Kansas adjusted gross income whether or  
14 not included in federal adjusted gross income. Interest income on  
15 obligations of this state or a political subdivision thereof issued after  
16 December 31, 1987, shall be excluded from computation of Kansas  
17 adjusted gross income whether or not included in federal adjusted gross  
18 income.

19 (ii) Taxes on or measured by income or fees or payments in lieu of  
20 income taxes imposed by this state or any other taxing jurisdiction to the  
21 extent deductible in determining federal adjusted gross income and not  
22 credited against federal income tax. This paragraph shall not apply to taxes  
23 imposed under the provisions of K.S.A. 79-1107 or 79-1108, and  
24 amendments thereto, for privilege tax year 1995, and all such years  
25 thereafter.

26 (iii) The federal net operating loss deduction, except that the federal  
27 net operating loss deduction shall not be added to an individual's federal  
28 adjusted gross income for tax years beginning after December 31, 2016.

29 (iv) Federal income tax refunds received by the taxpayer if the  
30 deduction of the taxes being refunded resulted in a tax benefit for Kansas  
31 income tax purposes during a prior taxable year. Such refunds shall be  
32 included in income in the year actually received regardless of the method  
33 of accounting used by the taxpayer. For purposes hereof, a tax benefit shall  
34 be deemed to have resulted if the amount of the tax had been deducted in  
35 determining income subject to a Kansas income tax for a prior year  
36 regardless of the rate of taxation applied in such prior year to the Kansas  
37 taxable income, but only that portion of the refund shall be included as  
38 bears the same proportion to the total refund received as the federal taxes  
39 deducted in the year to which such refund is attributable bears to the total  
40 federal income taxes paid for such year. For purposes of the foregoing  
41 sentence, federal taxes shall be considered to have been deducted only to  
42 the extent such deduction does not reduce Kansas taxable income below  
43 zero.

1 (v) The amount of any depreciation deduction or business expense  
2 deduction claimed on the taxpayer's federal income tax return for any  
3 capital expenditure in making any building or facility accessible to the  
4 handicapped, for which expenditure the taxpayer claimed the credit  
5 allowed by K.S.A. 79-32,177, and amendments thereto.

6 (vi) Any amount of designated employee contributions picked up by  
7 an employer pursuant to K.S.A. 12-5005, 20-2603, 74-4919 and 74-4965,  
8 and amendments thereto.

9 (vii) The amount of any charitable contribution made to the extent the  
10 same is claimed as the basis for the credit allowed pursuant to K.S.A. 79-  
11 32,196, and amendments thereto.

12 (viii) The amount of any costs incurred for improvements to a swine  
13 facility, claimed for deduction in determining federal adjusted gross  
14 income, to the extent the same is claimed as the basis for any credit  
15 allowed pursuant to K.S.A. 79-32,204, and amendments thereto.

16 (ix) The amount of any ad valorem taxes and assessments paid and  
17 the amount of any costs incurred for habitat management or construction  
18 and maintenance of improvements on real property, claimed for deduction  
19 in determining federal adjusted gross income, to the extent the same is  
20 claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,203,  
21 and amendments thereto.

22 (x) Amounts received as nonqualified withdrawals, as defined by  
23 K.S.A. 75-643, and amendments thereto, if, at the time of contribution to a  
24 family postsecondary education savings account, such amounts were  
25 subtracted from the federal adjusted gross income pursuant to K.S.A. 79-  
26 32,117(c)(xv), and amendments thereto, or if such amounts are not already  
27 included in the federal adjusted gross income.

28 (xi) The amount of any contribution made to the same extent the  
29 same is claimed as the basis for the credit allowed pursuant to K.S.A. 74-  
30 50,154, and amendments thereto.

31 (xii) For taxable years commencing after December 31, 2004,  
32 amounts received as withdrawals not in accordance with the provisions of  
33 K.S.A. 74-50,204, and amendments thereto, if, at the time of contribution  
34 to an individual development account, such amounts were subtracted from  
35 the federal adjusted gross income pursuant to subsection (c)(xiii), or if  
36 such amounts are not already included in the federal adjusted gross  
37 income.

38 (xiii) The amount of any expenditures claimed for deduction in  
39 determining federal adjusted gross income, to the extent the same is  
40 claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,217  
41 through 79-32,220 or 79-32,222, and amendments thereto.

42 (xiv) The amount of any amortization deduction claimed in  
43 determining federal adjusted gross income to the extent the same is



1 claimed for deduction pursuant to K.S.A. 79-32,221, and amendments  
2 thereto.

3 (xv) The amount of any expenditures claimed for deduction in  
4 determining federal adjusted gross income, to the extent the same is  
5 claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,223  
6 through 79-32,226, 79-32,228 through 79-32,231, 79-32,233 through 79-  
7 32,236, 79-32,238 through 79-32,241, 79-32,245 through 79-32,248 or 79-  
8 32,251 through 79-32,254, and amendments thereto.

9 (xvi) The amount of any amortization deduction claimed in  
10 determining federal adjusted gross income to the extent the same is  
11 claimed for deduction pursuant to K.S.A. 79-32,227, 79-32,232, 79-  
12 32,237, 79-32,249, 79-32,250 or 79-32,255, and amendments thereto.

13 (xvii) The amount of any amortization deduction claimed in  
14 determining federal adjusted gross income to the extent the same is  
15 claimed for deduction pursuant to K.S.A. 79-32,256, and amendments  
16 thereto.

17 (xviii) For taxable years commencing after December 31, 2006, the  
18 amount of any ad valorem or property taxes and assessments paid to a state  
19 other than Kansas or local government located in a state other than Kansas  
20 by a taxpayer who resides in a state other than Kansas, when the law of  
21 such state does not allow a resident of Kansas who earns income in such  
22 other state to claim a deduction for ad valorem or property taxes or  
23 assessments paid to a political subdivision of the state of Kansas in  
24 determining taxable income for income tax purposes in such other state, to  
25 the extent that such taxes and assessments are claimed as an itemized  
26 deduction for federal income tax purposes.

27 (xix) For taxable years beginning after December 31, 2012, and  
28 ending before January 1, 2017, the amount of any: (1) Loss from business  
29 as determined under the federal internal revenue code and reported from  
30 schedule C and on line 12 of the taxpayer's form 1040 federal individual  
31 income tax return; (2) loss from rental real estate, royalties, partnerships, S  
32 corporations, except those with wholly owned subsidiaries subject to the  
33 Kansas privilege tax, estates, trusts, residual interest in real estate  
34 mortgage investment conduits and net farm rental as determined under the  
35 federal internal revenue code and reported from schedule E and on line 17  
36 of the taxpayer's form 1040 federal individual income tax return; and (3)  
37 farm loss as determined under the federal internal revenue code and  
38 reported from schedule F and on line 18 of the taxpayer's form 1040  
39 federal income tax return; all to the extent deducted or subtracted in  
40 determining the taxpayer's federal adjusted gross income. For purposes of  
41 this subsection, references to the federal form 1040 and federal schedule  
42 C, schedule E, and schedule F, shall be to such form and schedules as they  
43 existed for tax year 2011, and as revised thereafter by the internal revenue

1 service.

2 (xx) For taxable years beginning after December 31, 2012, and  
3 ending before January 1, 2017, the amount of any deduction for self-  
4 employment taxes under section 164(f) of the federal internal revenue  
5 code as in effect on January 1, 2012, and amendments thereto, in  
6 determining the federal adjusted gross income of an individual taxpayer, to  
7 the extent the deduction is attributable to income reported on schedule C,  
8 E or F and on line 12, 17 or 18 of the taxpayer's form 1040 federal income  
9 tax return.

10 (xxi) For taxable years beginning after December 31, 2012, and  
11 ending before January 1, 2017, the amount of any deduction for pension,  
12 profit sharing, and annuity plans of self-employed individuals under  
13 section 62(a)(6) of the federal internal revenue code as in effect on January  
14 1, 2012, and amendments thereto, in determining the federal adjusted gross  
15 income of an individual taxpayer.

16 (xxii) For taxable years beginning after December 31, 2012, and  
17 ending before January 1, 2017, the amount of any deduction for health  
18 insurance under section 162(l) of the federal internal revenue code as in  
19 effect on January 1, 2012, and amendments thereto, in determining the  
20 federal adjusted gross income of an individual taxpayer.

21 (xxiii) For taxable years beginning after December 31, 2012, and  
22 ending before January 1, 2017, the amount of any deduction for domestic  
23 production activities under section 199 of the federal internal revenue code  
24 as in effect on January 1, 2012, and amendments thereto, in determining  
25 the federal adjusted gross income of an individual taxpayer.

26 (xxiv) For taxable years commencing after December 31, 2013, that  
27 portion of the amount of any expenditure deduction claimed in  
28 determining federal adjusted gross income for expenses paid for medical  
29 care of the taxpayer or the taxpayer's spouse or dependents when such  
30 expenses were paid or incurred for an abortion, or for a health benefit plan,  
31 as defined in K.S.A. 65-6731, and amendments thereto, for the purchase of  
32 an optional rider for coverage of abortion in accordance with K.S.A. 2020  
33 Supp. 40-2,190, and amendments thereto, to the extent that such taxes and  
34 assessments are claimed as an itemized deduction for federal income tax  
35 purposes.

36 (xxv) For taxable years commencing after December 31, 2013, that  
37 portion of the amount of any expenditure deduction claimed in  
38 determining federal adjusted gross income for expenses paid by a taxpayer  
39 for health care when such expenses were paid or incurred for abortion  
40 coverage, a health benefit plan, as defined in K.S.A. 65-6731, and  
41 amendments thereto, when such expenses were paid or incurred for  
42 abortion coverage or amounts contributed to health savings accounts for  
43 such taxpayer's employees for the purchase of an optional rider for

1 coverage of abortion in accordance with K.S.A. 2020 Supp. 40-2,190, and  
2 amendments thereto, to the extent that such taxes and assessments are  
3 claimed as a deduction for federal income tax purposes.

4 (xxvi) For all taxable years beginning after December 31, 2016, the  
5 amount of any charitable contribution made to the extent the same is  
6 claimed as the basis for the credit allowed pursuant to K.S.A. 72-99a07,  
7 and amendments thereto, and is also claimed as an itemized deduction for  
8 federal income tax purposes.

9 (c) There shall be subtracted from federal adjusted gross income:

10 (i) Interest or dividend income on obligations or securities of any  
11 authority, commission or instrumentality of the United States and its  
12 possessions less any related expenses directly incurred in the purchase of  
13 such obligations or securities, to the extent included in federal adjusted  
14 gross income but exempt from state income taxes under the laws of the  
15 United States.

16 (ii) Any amounts received ~~which~~ *that* are included in federal adjusted  
17 gross income but which are specifically exempt from Kansas income  
18 taxation under the laws of the state of Kansas.

19 (iii) The portion of any gain or loss from the sale or other disposition  
20 of property having a higher adjusted basis for Kansas income tax purposes  
21 than for federal income tax purposes on the date such property was sold or  
22 disposed of in a transaction in which gain or loss was recognized for  
23 purposes of federal income tax that does not exceed such difference in  
24 basis, but if a gain is considered a long-term capital gain for federal  
25 income tax purposes, the modification shall be limited to that portion of  
26 such gain ~~which~~ *that* is included in federal adjusted gross income.

27 (iv) The amount necessary to prevent the taxation under this act of  
28 any annuity or other amount of income or gain ~~which~~ *that* was properly  
29 included in income or gain and was taxed under the laws of this state for a  
30 taxable year prior to the effective date of this act, as amended, to the  
31 taxpayer, or to a decedent by reason of whose death the taxpayer acquired  
32 the right to receive the income or gain, or to a trust or estate from which  
33 the taxpayer received the income or gain.

34 (v) The amount of any refund or credit for overpayment of taxes on  
35 or measured by income or fees or payments in lieu of income taxes  
36 imposed by this state, or any taxing jurisdiction, to the extent included in  
37 gross income for federal income tax purposes.

38 (vi) Accumulation distributions received by a taxpayer as a  
39 beneficiary of a trust to the extent that the same are included in federal  
40 adjusted gross income.

41 (vii) Amounts received as annuities under the federal civil service  
42 retirement system from the civil service retirement and disability fund and  
43 other amounts received as retirement benefits in whatever form ~~which~~ *that*

1 were earned for being employed by the federal government or for service  
2 in the armed forces of the United States.

3 (viii) Amounts received by retired railroad employees as a  
4 supplemental annuity under the provisions of 45 U.S.C. §§ 228b (a) and  
5 228c (a)(1) et seq.

6 (ix) Amounts received by retired employees of a city and by retired  
7 employees of any board of such city as retirement allowances pursuant to  
8 K.S.A. 13-14,106, and amendments thereto, or pursuant to any charter  
9 ordinance exempting a city from the provisions of K.S.A. 13-14,106, and  
10 amendments thereto.

11 (x) For taxable years beginning after December 31, 1976, the amount  
12 of the federal tentative jobs tax credit disallowance under the provisions of  
13 26 U.S.C. § 280 C. For taxable years ending after December 31, 1978, the  
14 amount of the targeted jobs tax credit and work incentive credit  
15 disallowances under 26 U.S.C. § 280 C.

16 (xi) For taxable years beginning after December 31, 1986, dividend  
17 income on stock issued by Kansas venture capital, inc.

18 (xii) For taxable years beginning after December 31, 1989, amounts  
19 received by retired employees of a board of public utilities as pension and  
20 retirement benefits pursuant to K.S.A. 13-1246, 13-1246a and 13-1249,  
21 and amendments thereto.

22 (xiii) For taxable years beginning after December 31, 2004, amounts  
23 contributed to and the amount of income earned on contributions deposited  
24 to an individual development account under K.S.A. 74-50,201 et seq., and  
25 amendments thereto.

26 (xiv) For all taxable years commencing after December 31, 1996, that  
27 portion of any income of a bank organized under the laws of this state or  
28 any other state, a national banking association organized under the laws of  
29 the United States, an association organized under the savings and loan  
30 code of this state or any other state, or a federal savings association  
31 organized under the laws of the United States, for which an election as an  
32 S corporation under subchapter S of the federal internal revenue code is in  
33 effect, ~~which~~ that accrues to the taxpayer who is a stockholder of such  
34 corporation and ~~which~~ that is not distributed to the stockholders as  
35 dividends of the corporation. For taxable years beginning after December  
36 31, 2012, and ending before January 1, 2017, the amount of modification  
37 under this subsection shall exclude the portion of income or loss reported  
38 on schedule E and included on line 17 of the taxpayer's form 1040 federal  
39 individual income tax return.

40 (xv) For all taxable years beginning after December 31, 2017, the  
41 cumulative amounts not exceeding \$3,000, or \$6,000 for a married couple  
42 filing a joint return, for each designated beneficiary that are contributed to:  
43 (1) A family postsecondary education savings account established under

1 the Kansas postsecondary education savings program or a qualified tuition  
2 program established and maintained by another state or agency or  
3 instrumentality thereof pursuant to section 529 of the internal revenue  
4 code of 1986, as amended, for the purpose of paying the qualified higher  
5 education expenses of a designated beneficiary; or (2) an achieving a  
6 better life experience (ABLE) account established under the Kansas ABLE  
7 savings program or a qualified ABLE program established and maintained  
8 by another state or agency or instrumentality thereof pursuant to section  
9 529A of the internal revenue code of 1986, as amended, for the purpose of  
10 saving private funds to support an individual with a disability. The terms  
11 and phrases used in this paragraph shall have the meaning respectively  
12 ascribed thereto by the provisions of K.S.A. 75-643 and 75-652, and  
13 amendments thereto, and the provisions of such sections are hereby  
14 incorporated by reference for all purposes thereof.

15 (xvi) For all taxable years beginning after December 31, 2004,  
16 amounts received by taxpayers who are or were members of the armed  
17 forces of the United States, including service in the Kansas army and air  
18 national guard, as a recruitment, sign up or retention bonus received by  
19 such taxpayer as an incentive to join, enlist or remain in the armed services  
20 of the United States, including service in the Kansas army and air national  
21 guard, and amounts received for repayment of educational or student loans  
22 incurred by or obligated to such taxpayer and received by such taxpayer as  
23 a result of such taxpayer's service in the armed forces of the United States,  
24 including service in the Kansas army and air national guard.

25 (xvii) For all taxable years beginning after December 31, 2004,  
26 amounts received by taxpayers who are eligible members of the Kansas  
27 army and air national guard as a reimbursement pursuant to K.S.A. 48-  
28 281, and amendments thereto, and amounts received for death benefits  
29 pursuant to K.S.A. 48-282, and amendments thereto, or pursuant to section  
30 1 or section 2 of chapter 207 of the 2005 Session Laws of Kansas, and  
31 amendments thereto, to the extent that such death benefits are included in  
32 federal adjusted gross income of the taxpayer.

33 (xviii) For the taxable year beginning after December 31, 2006,  
34 amounts received as benefits under the federal social security act ~~which~~  
35 *that* are included in federal adjusted gross income of a taxpayer with  
36 federal adjusted gross income of \$50,000 or less, whether such taxpayer's  
37 filing status is single, head of household, married filing separate or married  
38 filing jointly; and for all taxable years beginning after December 31, 2007,  
39 amounts received as benefits under the federal social security act ~~which~~  
40 *that* are included in federal adjusted gross income of a taxpayer with  
41 federal adjusted gross income of \$75,000 or less, whether such taxpayer's  
42 filing status is single, head of household, married filing separate or married  
43 filing jointly.

1 (xix) Amounts received by retired employees of Washburn university  
2 as retirement and pension benefits under the university's retirement plan.

3 (xx) For taxable years beginning after December 31, 2012, and  
4 ending before January 1, 2017, the amount of any: (1) Net profit from  
5 business as determined under the federal internal revenue code and  
6 reported from schedule C and on line 12 of the taxpayer's form 1040  
7 federal individual income tax return; (2) net income, not including  
8 guaranteed payments as defined in section 707(c) of the federal internal  
9 revenue code and as reported to the taxpayer from federal schedule K-1,  
10 (form 1065-B), in box 9, code F or as reported to the taxpayer from federal  
11 schedule K-1, (form 1065) in box 4, from rental real estate, royalties,  
12 partnerships, S corporations, estates, trusts, residual interest in real estate  
13 mortgage investment conduits and net farm rental as determined under the  
14 federal internal revenue code and reported from schedule E and on line 17  
15 of the taxpayer's form 1040 federal individual income tax return; and (3)  
16 net farm profit as determined under the federal internal revenue code and  
17 reported from schedule F and on line 18 of the taxpayer's form 1040  
18 federal income tax return; all to the extent included in the taxpayer's  
19 federal adjusted gross income. For purposes of this subsection, references  
20 to the federal form 1040 and federal schedule C, schedule E, and schedule  
21 F, shall be to such form and schedules as they existed for tax year 2011  
22 and as revised thereafter by the internal revenue service.

23 (xxi) For all taxable years beginning after December 31, 2013,  
24 amounts equal to the unreimbursed travel, lodging and medical  
25 expenditures directly incurred by a taxpayer while living, or a dependent  
26 of the taxpayer while living, for the donation of one or more human organs  
27 of the taxpayer, or a dependent of the taxpayer, to another person for  
28 human organ transplantation. The expenses may be claimed as a  
29 subtraction modification provided for in this section to the extent the  
30 expenses are not already subtracted from the taxpayer's federal adjusted  
31 gross income. In no circumstances shall the subtraction modification  
32 provided for in this section for any individual, or a dependent, exceed  
33 \$5,000. As used in this section, "human organ" means all or part of a liver,  
34 pancreas, kidney, intestine, lung or bone marrow. The provisions of this  
35 paragraph shall take effect on the day the secretary of revenue certifies to  
36 the director of the budget that the cost for the department of revenue of  
37 modifications to the automated tax system for the purpose of  
38 implementing this paragraph will not exceed \$20,000.

39 (xxii) For taxable years beginning after December 31, 2012, and  
40 ending before January 1, 2017, the amount of net gain from the sale of: (1)  
41 Cattle and horses, regardless of age, held by the taxpayer for draft,  
42 breeding, dairy or sporting purposes, and held by such taxpayer for 24  
43 months or more from the date of acquisition; and (2) other livestock,

1 regardless of age, held by the taxpayer for draft, breeding, dairy or  
2 sporting purposes, and held by such taxpayer for 12 months or more from  
3 the date of acquisition. The subtraction from federal adjusted gross income  
4 shall be limited to the amount of the additions recognized under the  
5 provisions of subsection (b)(xix) attributable to the business in which the  
6 livestock sold had been used. As used in this paragraph, the term  
7 "livestock" shall not include poultry.

8 (xxiii) For all taxable years beginning after December 31, 2012,  
9 amounts received under either the Overland Park, Kansas police  
10 department retirement plan or the Overland Park, Kansas fire department  
11 retirement plan, both as established by the city of Overland Park, pursuant  
12 to the city's home rule authority.

13 (xxiv) For taxable years beginning after December 31, 2013, and  
14 ending before January 1, 2017, the net gain from the sale from Christmas  
15 trees grown in Kansas and held by the taxpayer for six years or more.

16 (xxv) *For all taxable years beginning after December 31, 2021,*  
17 *amounts deposited in a student empowerment account established by*  
18 *agreement between the taxpayer and the state treasurer pursuant to*  
19 *section 9, and amendments thereto.*

20 (d) There shall be added to or subtracted from federal adjusted gross  
21 income the taxpayer's share, as beneficiary of an estate or trust, of the  
22 Kansas fiduciary adjustment determined under K.S.A. 79-32,135, and  
23 amendments thereto.

24 (e) The amount of modifications required to be made under this  
25 section by a partner ~~which~~ *that* relates to items of income, gain, loss,  
26 deduction or credit of a partnership shall be determined under K.S.A. 79-  
27 32,131, and amendments thereto, to the extent that such items affect  
28 federal adjusted gross income of the partner.

29 (f) No taxpayer shall be assessed penalties and interest from the  
30 underpayment of taxes due to changes to this section that became law on  
31 July 1, 2017, so long as such underpayment is rectified on or before April  
32 17, 2018.

33 Sec. 35. On and after July 1, 2021, K.S.A. 72-1163, 72-3115, 72-  
34 5134, 72-5151, 79-201x and 79-32,117 and K.S.A. 2020 Supp. 72-3117,  
35 72-4352, 72-4354, 72-5131, 72-5132, 72-5142 and 72-5178 are hereby  
36 repealed.

37 Sec. 36. This act shall take effect and be in force from and after its  
38 publication in the Kansas register.