

SENATE BILL No. 128

By Senators Straub, Peck, Steffen and Thompson

1-31

1 AN ACT concerning income taxation; relating to tax credits for education
2 expenses; providing an ad astra opportunity tax credit for taxpayers
3 with eligible dependent children not enrolled in public school.
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. (a) For tax year 2023, and all tax years thereafter, there
7 shall be allowed as a credit against the tax liability of a resident individual
8 imposed under the Kansas income tax act an ad astra opportunity tax
9 credit. The ad astra opportunity tax credit shall be an amount equal to the
10 amount of BASE aid as determined in K.S.A. 72-5132, and amendments
11 thereto, for the school year in effect on January 1 of the tax year per
12 dependent child of the resident taxpayer if such dependent child:

13 (1) Is enrolled in kindergarten or any of the grades one through 12 in
14 an accredited nonpublic school or nonaccredited private or elementary
15 school registered with the department of education pursuant to K.S.A. 72-
16 4346, and amendments thereto, during the tax year; and

17 (2) was not included in the enrollment of a school district as
18 determined on September 20, as defined in K.S.A. 72-5132, and
19 amendments thereto, and was not enrolled in a public school operated by a
20 school district during the tax year.

21 (b) If the amount of the tax credit allowed by this section exceeds the
22 taxpayer's income tax liability imposed under the Kansas income tax act
23 for such tax year, the excess amount shall be refunded to the taxpayer.

24 (c) A taxpayer shall not receive the ad astra opportunity tax credit if
25 such taxpayer fails to provide a valid social security number issued by the
26 social security administration for each dependent child of the taxpayer for
27 which the taxpayer is seeking such tax credit.

28 (d) (1) The department of revenue may consult with the Kansas state
29 department of education for the purpose of determining whether or not a
30 dependent child of a taxpayer claiming an ad astra opportunity tax credit is
31 enrolled in a public school during the tax year for which the credit is
32 claimed.

33 (2) By making a claim for the ad astra opportunity tax credit, the
34 taxpayer acknowledges that the department of revenue may consult with
35 and receive information from the department of education regarding the
36 enrollment status of any dependent child for which the tax credit is being

1 claimed.

2 (e) On or before January 15 of each year, the department of revenue
3 shall prepare and submit to the legislature a report on the ad astra
4 opportunity tax credit for the immediately preceding tax year. Such report
5 shall include, but not be limited to, the total amount of credits claimed and
6 any information on known fraudulent claims for the credit.

7 (f) Any person who intentionally files a false claim for the ad astra
8 opportunity tax credit shall be subject to a civil penalty in an amount
9 computed in the manner prescribed in K.S.A. 79-3228, and amendments
10 thereto.

11 (g) This section shall be a part of and supplemental to the Kansas
12 income tax act.

13 Sec. 2. This act shall take effect and be in force from and after its
14 publication in the Kansas register.