

STATE OF KANSAS

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HOUSE OF REPRESENTATIVES

MR. CHAIRMAN:

I move to amend **Substitute for HB 2410**, on page 102, by striking all in lines 12 through 43;

By striking all on pages 103 through 105;

On page 106, by striking all in lines 1 through 22;

On page 121, following line 12, by inserting:

"New Sec. 102. The provisions of K.S.A. 2016 Supp. 72-99a01 through 72-99a07, and amendments thereto, shall expire on June 30 of the same fiscal year in which no scholarships are reported as being provided under the program by any scholarship granting organization pursuant to K.S.A. 72-99a04(f), and amendments thereto. In any fiscal year in which no scholarships are reported as being provided, the state board shall certify the same and send such certification to the revisor of statutes.

Sec. 103. K.S.A. 2016 Supp. 72-99a03 is hereby amended to read as follows: 72-99a03. (a) There is hereby established the tax credit for low income students scholarship program. The program shall provide eligible students with an opportunity to attend schools of their parents' choice.

(b) Each scholarship granting organization shall issue a receipt, in a form prescribed by the secretary, to each contributing taxpayer indicating the value of the contribution received. Each taxpayer shall provide a copy of such receipt when claiming the tax credit established in K.S.A. 2016 Supp. 72-99a07, and amendments thereto.

(c) Prior to awarding an educational scholarship with respect to an eligible student, unless such student is under the age of six years, the scholarship granting organization shall receive written verification from the state board that such student is an eligible student under this program, provided

the state board and the board of education of the school district in which the eligible student was enrolled the previous school year have received written consent from such eligible student's parent authorizing the release of such information.

(d) Upon receipt of information in accordance with K.S.A. 2016 Supp. 72-99a04(a)(2), and amendments thereto, the state board shall inform the scholarship granting organization whether an educational scholarship has been awarded by another scholarship granting organization with respect to the eligible student.

(e) In each school year, no more than \$8,000 in educational scholarships may be awarded under this program with respect to an eligible student.

(f) On and after July 1, 2017, no scholarship shall be provided by any scholarship granting organization to any eligible student unless such eligible student received a scholarship under the program in the immediately preceding school year. The aggregate number of all eligible students who continue to receive scholarships under the program after July 1, 2017, shall not exceed 190.

(g) No contributions shall be accepted by any scholarship granting organization on or after July 1, 2017.

Sec. 104. K.S.A. 2016 Supp. 72-99a07 is hereby amended to read as follows: 72-99a07. (a) There shall be allowed a credit against the corporate income tax liability imposed upon a taxpayer pursuant to the Kansas income tax act, the privilege tax liability imposed upon a taxpayer pursuant to the privilege tax imposed upon any national banking association, state bank, trust company or savings and loan association pursuant to article 11 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, and the premium tax liability imposed upon a taxpayer pursuant to the premiums tax and privilege fees imposed upon an insurance company pursuant to K.S.A. 40-252, and amendments thereto, for tax years ~~commencing after December 31, 2014~~ 2015, 2016 and 2017, an amount equal to 70% of the amount contributed to a scholarship granting organization authorized

pursuant to K.S.A. 2016 Supp. 72-99a01 et seq., and amendments thereto.

(b) The credit shall be claimed and deducted from the taxpayer's tax liability during the tax year in which the contribution was made to any such scholarship granting organization.

(c) For each tax year, in no event shall the total amount of credits allowed under this section exceed \$10,000,000 for any one tax year. Except as otherwise provided, the allocation of such tax credits for each scholarship granting organization shall be determined by the scholarship granting organization in consultation with the secretary, and such determination shall be completed prior to the issuance of any tax credits pursuant to this section.

(d) If the amount of any such tax credit claimed by a taxpayer exceeds the taxpayer's income, privilege or premium tax liability, such excess amount may be carried over for deduction from the taxpayer's income, privilege or premium tax liability in the next succeeding year or years until the total amount of the credit has been deducted from tax liability.

(e) The secretary shall adopt rules and regulations regarding filing of documents that support the amount of credit claimed pursuant to this section.";

Also on page 121, in line 19, after the first comma by inserting "72-99a03, 72-99a07,"; by striking all in lines 22 and 23;

And by renumbering sections accordingly;

On page 1, in the title, in line 11, by striking "72-99a02, as amended by section 92 of this act, 72-99a04" and inserting "72-99a03, 72-99a07"

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