

As Amended by House Committee

Session of 2022

Substitute for HOUSE BILL No. 2615

By Committee on K-12 Education Budget

2-21

1 AN ACT concerning education; ~~relating to public and private schools;~~
2 ~~creating the student empowerment act to authorize the establishment of~~
3 ~~education savings accounts for certain students to attend private schools~~
4 ~~and pay for other educational services; authorizing the state board of~~
5 ~~education and school districts to allow students to earn course credit~~
6 ~~through alternative educational opportunities outside of the traditional~~
7 ~~classroom; permitting students to transfer to and attend school in any~~
8 ~~school district in the state based on capacity limitations of school~~
9 ~~districts; amending K.S.A. 72-13,101, 72-3122, 72-3123, 72-3124; and~~
10 ~~72-3125 and 72-5134 and K.S.A. 2021 Supp. 79-32,117 and repealing~~
11 ~~the existing sections.~~

12

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

14 ~~New Section 1. Sections 1 through 17, and amendments thereto, shall~~
15 ~~be known and may be cited as the student empowerment act.~~

16 ~~New Sec. 2. The legislature hereby declares that the purpose and~~
17 ~~intent of the student empowerment act is:~~

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

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

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

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

36 ~~(e) to respect and invite parents to be their child's educational~~

1 opportunity steward from an academic, social, emotional and spiritual
2 perspective that aligns their child with the best educational delivery model
3 and environment.

4 ~~New Sec. 3.—As used in sections 1 through 17, and amendments~~
5 ~~thereto:~~

6 (a) ~~"Account" means a student empowerment account.~~

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

10 (c) ~~"Eligible student" means a resident of Kansas who has not~~
11 ~~graduated from high school or obtained a general educational development~~
12 ~~credential, and who on and after July 1, 2023:~~

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

15 (2) ~~is enrolled in any school of a school district and has been~~
16 ~~identified as eligible to receive at-risk educational program services~~
17 ~~pursuant to K.S.A. 72-5153a, and amendments thereto; or~~

18 (3) ~~has a student empowerment account established on their behalf~~
19 ~~pursuant to section 7, and amendments thereto.~~

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

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

26 (f) ~~"Program" means the student empowerment program established~~
27 ~~under section 4, and amendments thereto.~~

28 (g) ~~"Qualified private school" means any private school that:~~

29 (A) ~~Is accredited by the state board of education or by any national or~~
30 ~~regional accrediting organization;~~

31 (B) ~~provides instruction in those subjects required by K.S.A. 72-~~
32 ~~3214, 72-3217 and 72-3235, and amendments thereto; and~~

33 (C) ~~is approved by the treasurer pursuant to section 12, and~~
34 ~~amendments thereto.~~

35 (h) ~~"Resident school district" means the school district in which an~~
36 ~~eligible student is currently or would be enrolled based on such eligible~~
37 ~~student's residence.~~

38 (i) ~~"Treasurer" means the state treasurer or the state treasurer's~~
39 ~~designee.~~

40 ~~New Sec. 4.—(a) The student empowerment program is hereby~~
41 ~~established and shall be administered by the treasurer. On and after July 1,~~
42 ~~2023, the treasurer shall establish a student empowerment account for each~~
43 ~~eligible student whose parent satisfies the requirements of this act.~~

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

4 ~~(1) The options for participation in the program as provided in section~~
5 ~~8, and amendments thereto;~~

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

7 ~~(3) the responsibilities of a parent of an eligible student participating~~
8 ~~in the program;~~

9 ~~(4) the effect of participation in the program by eligible students with~~
10 ~~an individualized education program (IEP) or an education plan under~~
11 ~~section 504 of the rehabilitation act of 1973, 29 U.S.C. § 794 (section 504~~
12 ~~plan);~~

13 ~~(5) the duties of the treasurer;~~

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

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

17 ~~(8) a list of qualified private schools.~~

18 ~~New Sec. 5. (a) Whenever a student becomes eligible for the student~~
19 ~~empowerment program, such student's resident school district shall notify~~
20 ~~the parent of such student. Such notice shall include an explanation of the~~
21 ~~basis for such child's eligibility for the program, a copy of the results of the~~
22 ~~most recently administered state assessment for English language arts and~~
23 ~~state assessment for mathematics for such child, the name and telephone~~
24 ~~number of the school district employee who may be contacted if the parent~~
25 ~~has questions about the program and the name and telephone number of an~~
26 ~~employee of both the department of education and the state treasurer's~~
27 ~~office who may be contacted regarding the program. Such notice shall also~~
28 ~~include either a written description of the program, including the~~
29 ~~information described in section 4(b), and amendments thereto, or the~~
30 ~~website address where such description may be found on the treasurer's~~
31 ~~website. The school district shall continue to provide such notice each year~~
32 ~~that the student remains enrolled in the school district and remains eligible~~
33 ~~for the program.~~

34 ~~(b) This section shall take effect and be in force from and after July 1,~~
35 ~~2023.~~

36 ~~New Sec. 6. (a) For an eligible student to participate in the program,~~
37 ~~the parent of such eligible student shall enter into a written agreement with~~
38 ~~the treasurer, in such manner and form as prescribed by the treasurer.~~

39 ~~(b) The agreement between the parent of an eligible student and the~~
40 ~~treasurer shall provide that:~~

41 ~~(1) The eligible student shall participate in the program in accordance~~
42 ~~with section 8, and amendments thereto;~~

43 ~~(2) the treasurer shall establish an account for the eligible student in~~

1 the student empowerment fund established by section 7, and amendments
2 thereto;

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

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

7 ~~(e) Only one account may be established for each eligible student. A~~
8 ~~parent acting on behalf of more than one eligible student shall have a~~
9 ~~separate written agreement for each eligible student.~~

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

20 ~~(e) (1) A written agreement may be terminated by the treasurer upon a~~
21 ~~determination that:~~

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

24 ~~(B) the eligible student no longer satisfies the qualifications of an~~
25 ~~eligible student; or~~

26 ~~(C) the eligible student no longer participates in the program in~~
27 ~~accordance with section 8, and amendments thereto.~~

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

31 ~~(3) When a written agreement is terminated, the account associated~~
32 ~~with such agreement shall be deemed inactive, and the treasurer shall close~~
33 ~~the account in accordance with section 7, and amendments thereto.~~

34 ~~(f) This section shall take effect and be in force from and after July 1,~~
35 ~~2023.~~

36 ~~New Sec. 7. (a) (1) There is hereby established in the state treasury~~
37 ~~the student empowerment fund to be administered by the treasurer.~~
38 ~~Moneys in the student empowerment fund shall be expended only for the~~
39 ~~purposes established in this act. All moneys received pursuant to section 9,~~
40 ~~and amendments thereto, 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 student empowerment fund.~~

43 ~~(2) The director of accounts and reports shall create a procedure for~~

1 the student empowerment fund to have individual student accounts therein.
2 Each student's accumulated moneys in the student's account shall earn
3 interest based on: (A) The average daily balance of moneys in each
4 student's account for the preceding month; and (B) the net earnings rate of
5 the pooled money investment portfolio for the preceding month. The
6 amount of interest earned shall be added monthly to each student's account
7 in the student empowerment fund.

8 (b) Upon execution of an agreement in accordance with section 6, and
9 amendments thereto, the treasurer shall establish an account in the student
10 empowerment fund in the state treasury in the name of the eligible student.
11 Upon establishment of such account, the treasurer shall notify the resident
12 school district of the establishment of such account for the eligible student.

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

16 (2) If the eligible student continues to be enrolled in such student's
17 resident school district part-time, the treasurer shall transfer to such
18 eligible student's account in the student empowerment fund an aggregate
19 annual amount equal to that portion of the BASE aid that is inversely
20 proportional to the amount of time such student is enrolled in such
21 student's resident school district.

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

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

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

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

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

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

35 (A) A written agreement is terminated pursuant to section 6, and
36 amendments thereto;

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

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

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

1 ~~(h) The treasurer shall contract with a third party pursuant to~~
2 ~~competitive bids for a system for payment of services by participating~~
3 ~~parents by electronic funds transfer. Such system shall not require parents~~
4 ~~to be reimbursed for allowable expenses. All electronic funds transfers~~
5 ~~shall only be for expenditures approved by the treasurer.~~

6 ~~(i) This section shall take effect and be in force from and after July 1,~~
7 ~~2023.~~

8 ~~New Sec. 8. (a) An eligible student whose parent has entered into an~~
9 ~~agreement with the treasurer in accordance with section 6, and~~
10 ~~amendments thereto, shall participate in the program by:~~

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

14 ~~(2) enrolling in a qualified private school.~~

15 ~~(b) Each year, the parent of a student participating in the program~~
16 ~~shall report to the treasurer whether such student is enrolled in such~~
17 ~~student's resident school district and, if so, the number of hours such~~
18 ~~student is attending.~~

19 ~~(e) This section shall take effect and be in force from and after July 1,~~
20 ~~2023.~~

21 ~~New Sec. 9. (a) On or before August 1 of each year, the treasurer~~
22 ~~shall determine the amount to be transferred to the student empowerment~~
23 ~~fund by:~~

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

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

31 ~~(3) adding together the amounts determined under paragraph (2) for~~
32 ~~all such students; and~~

33 ~~(4) adding the total amounts determined under paragraphs (1) and (3).~~
34 ~~The resulting sum is the amount to be transferred to the student~~
35 ~~empowerment fund.~~

36 ~~(b) The treasurer shall certify the resulting amounts to the director of~~
37 ~~accounts and reports. Upon receipt of such certification, the director shall~~
38 ~~transfer such certified amount from the state general fund to the student~~
39 ~~empowerment fund established in section 7, and amendments thereto.~~

40 ~~(e) This section shall take effect and be in force from and after July 1,~~
41 ~~2023.~~

42 ~~New Sec. 10. (a) Moneys in the eligible student's account may be~~
43 ~~accessed by such eligible student's parent but shall only be expended by~~

1 such parent for the following purposes:

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

3 (2) textbooks and other supplies required by a qualified private
4 school;

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

8 (4) educational therapies or services provided by a licensed or
9 accredited education provider;

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

11 (6) curriculum materials;

12 (7) tuition or fees charged by an accredited private online learning
13 program;

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

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

19 (10) tuition and fees charged by a postsecondary educational
20 institution; and

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

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

26 (c) Except as provided in section 7, and amendments thereto, funds
27 remaining in an account at the end of a school year shall roll over to the
28 next succeeding school year.

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

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

34 (f) The treasurer shall conduct or contract to conduct annual audits of
35 eligible student accounts to ensure compliance with the provisions of this
36 act and may conduct or contract to conduct additional audits of eligible
37 student accounts, as needed.

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

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

42 (2) prorate amounts to be deposited in such account under section 7,
43 and amendments thereto, by an amount equal to the total amount used for

1 purposes other than those allowed by subsection (a); or

2 ~~(3) terminate the account.~~

3 ~~(h) This section shall take effect and be in force from and after July 1,~~
4 ~~2023.~~

5 ~~New Sec. 11. (a) On or before September 1, 2023, and each year~~
6 ~~thereafter, the treasurer shall certify to the state board of education the~~
7 ~~names of the students participating in the student empowerment program,~~
8 ~~the resident school district of each such student and the qualified private~~
9 ~~school, if any, each such student is attending in the current school year.~~

10 ~~(b) (1) On or before October 1, 2023, and each year thereafter, the~~
11 ~~state board shall determine the adjusted weightings funding amount in~~
12 ~~accordance with paragraph (2) and shall certify the amount so determined~~
13 ~~to the director of accounts and reports. At the same time as such~~
14 ~~certification is transmitted to the director of accounts and reports, the state~~
15 ~~board shall transmit a copy of such certification to the director of the~~
16 ~~budget and the director of legislative research. Upon receipt of each such~~
17 ~~certification, the director of accounts and reports shall transfer the amount~~
18 ~~certified, and such amount is appropriated for such fiscal year, from the~~
19 ~~state general fund to the state foundation aid account of the state general~~
20 ~~fund of the department of education.~~

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

32 ~~(e) This section shall take effect and be in force from and after July 1,~~
33 ~~2023.~~

34 ~~New Sec. 12. (a) To become a qualified private school, an applicant~~
35 ~~shall submit an application to the treasurer on a form and in a manner~~
36 ~~prescribed by the treasurer. Such application shall include proof that the~~
37 ~~applicant is an accredited private school that provides instruction in those~~
38 ~~subjects required by K.S.A. 72-3214, 72-3217 and 72-3235, and~~
39 ~~amendments thereto.~~

40 ~~(b) The treasurer shall approve an application or request additional~~
41 ~~information, as necessary, to prove an applicant meets the criteria to be~~
42 ~~deemed a qualified private school within 45 days of receiving the~~
43 ~~application. If the applicant is unable to provide such additional~~

1 information, the treasurer may deny the application.

2 ~~(e) The treasurer shall conduct or contract to conduct an audit of a~~
3 ~~qualified private school, selected at random each year, to determine~~
4 ~~whether the qualified private school is compliant with the requirements of~~
5 ~~subsection (a).~~

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

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

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

13 ~~(2) Prior to revoking a qualified private school's approval, the~~
14 ~~treasurer shall notify such school of an impending revocation and the~~
15 ~~reason for such revocation. The qualified private school shall have 30 days~~
16 ~~from the time it was notified to cure the matter identified in the notice. If~~
17 ~~the qualified private school fails to cure such matter within 30 days, such~~
18 ~~school's approval shall be revoked. A qualified private school whose~~
19 ~~approval has been revoked shall not be allowed to participate in the~~
20 ~~program until such time the treasurer determines such school is in~~
21 ~~compliance with the requirements of this act.~~

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

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

29 ~~(f) This section shall take effect and be in force from and after July 1,~~
30 ~~2023.~~

31 ~~New Sec. 13. (a) Enrollment of an eligible student in a qualified~~
32 ~~private school shall be considered a parental placement of such student~~
33 ~~under the individuals with disabilities education act, 20 U.S.C. § 1400 et~~
34 ~~seq.~~

35 ~~(b) This section shall take effect and be in force from and after July 1,~~
36 ~~2023.~~

37 ~~New Sec. 14. (a) On or before December 31, 2023, and each~~
38 ~~December 31 thereafter, the treasurer shall prepare and submit a report on~~
39 ~~the student empowerment program to the state board of education. The~~
40 ~~report shall include, but is not limited to, the following information for the~~
41 ~~immediately preceding school year:~~

42 ~~(1) The total number of students participating in the program;~~

43 ~~(2) the number of participating students enrolled on a part-time basis~~

1 in a school district and the average number of hours such students attended
2 public school;

3 ~~(3) the number of participating students enrolled in a qualified private
4 school;~~

5 ~~(4) the number of qualified private schools;~~

6 ~~(5) the results of any audits conducted or contracted for by the
7 treasurer; and~~

8 ~~(6) the total cost to administer the program.~~

9 ~~(b) On or before January 15, 2024, and each January 15 thereafter, the
10 state board of education shall prepare and submit a report on the student
11 empowerment program to the governor and the legislature. The report
12 shall include, but is not limited to, the treasurer's report submitted pursuant
13 to subsection (a) and the state foundation aid adjustments determined by
14 the state board pursuant to section 11, and amendments thereto, for each
15 school district for the immediately preceding school year.~~

16 ~~(c) This section shall take effect and be in force from and after July 1,
17 2023.~~

18 ~~New Sec. 15.—The treasurer's actions under this act shall be subject to
19 the Kansas administrative procedure act and reviewable under the Kansas
20 judicial review act. Any parent of a participating student or qualified
21 private school aggrieved by a decision of the treasurer may appeal such
22 decision in accordance with such acts.~~

23 ~~New Sec. 16.—On or before January 1, 2023, the treasurer shall adopt
24 rules and regulations necessary to carry out the provisions of this act.~~

25 ~~New Sec. 17.—(a) Nothing in this act shall be deemed to limit the
26 independence or autonomy of a qualified private school or to make the
27 actions of a qualified private school the actions of the state government.~~

28 ~~(b) This section shall take effect and be in force from and after July 1,
29 2023.~~

30 ~~New Sec. 18.—(a) A board of education of a school district may adopt
31 a policy to allow students enrolled in grades six through 12 to earn course
32 credits through alternative educational opportunities with sponsoring
33 entities. A school district's policy adopted pursuant to this section shall
34 provide:~~

35 ~~(1) Eligibility requirements for sponsoring entities;~~

36 ~~(2) requirements for the provision of alternative educational
37 opportunities by sponsoring entities;~~

38 ~~(3) the procedures for a sponsoring entity to submit a proposal to the
39 school district to provide an additional educational opportunity to students;~~

40 ~~(4) the criteria the school district will use to evaluate such proposals;
41 and~~

42 ~~(5) the course credit that may be earned through the alternative
43 educational opportunity by a participating student.~~

1 ~~(b) A school district may accept a proposal from a sponsoring entity~~
2 ~~if the alternative educational opportunity provided by the sponsoring~~
3 ~~entity:~~

4 ~~(1) Provides an additional learning opportunity for students through a~~
5 ~~work-based, pre-apprenticeship, apprenticeship, internship, industry~~
6 ~~certification or community program; and~~

7 ~~(2) (A) is approved by the state board of education as an alternative~~
8 ~~educational opportunity pursuant to subsection (d); or~~

9 ~~(B) complies with the school district policies adopted pursuant to~~
10 ~~subsection (a):~~

11 ~~(c) Each approved alternative educational opportunity with a~~
12 ~~sponsoring entity shall be managed and directed by a licensed teacher~~
13 ~~employed by the school district:~~

14 ~~(d) A sponsoring entity may petition the state board to approve an~~
15 ~~alternative educational opportunity that is provided through such~~
16 ~~sponsoring entity if the alternative educational opportunity provided~~
17 ~~through such sponsoring entity is generally applicable on a statewide or~~
18 ~~regional basis across multiple school districts. The state board of education~~
19 ~~shall approve or deny each petition proposing an alternative educational~~
20 ~~opportunity within 90 days of receipt of such proposal. If the state board~~
21 ~~denies the proposal, the state board shall provide the sponsoring entity the~~
22 ~~reasons for such denial. If the state board approves such proposal, any~~
23 ~~school district may implement the alternative educational opportunity. The~~
24 ~~state board may revoke any such approved proposal if the state board~~
25 ~~determines that the sponsoring entity fails to comply with the requirements~~
26 ~~of this section:~~

27 ~~(e) Each school district shall report to the state department of~~
28 ~~education information regarding the school district's alternative~~
29 ~~educational opportunities offered at the school, the names of sponsoring~~
30 ~~entities, the number of students participating and credits earned:~~

31 ~~(f) The state board of education may adopt rules and regulations for~~
32 ~~the administration of this section:~~

33 ~~(g) As used in this section:~~

34 ~~(1) "Alternative educational opportunity" means instruction that~~
35 ~~primarily occurs outside the classroom with a sponsoring entity:~~

36 ~~(2) "Sponsoring entity" means a business, not-for-profit organization,~~
37 ~~nonprofit organization, trade association, parent of a student, teacher or~~
38 ~~administrator that partners with a school district to provide an alternative~~
39 ~~educational opportunity to students:~~

40 ~~New Sec. 19. Section 1.~~ (a) As used in K.S.A. 72-3122 through 72-
41 3125, and amendments thereto, and section 20 2, and amendments thereto:

42 (1) "Homeless child" means a child who lacks a fixed, regular and
43 adequate nighttime residence and whose primary nighttime residence is:

1 (A) A supervised publicly or privately operated shelter designed to
2 provide temporary living accommodations, including welfare hotels,
3 congregate shelters and transitional housing for the mentally ill;

4 (B) an institution that provides a temporary residence for individuals
5 intended to be institutionalized; or

6 (C) a public or private place not designed for, or ordinarily used as, a
7 regular sleeping accommodation for humans.

8 (2) "Nonresident student" or "nonresident transfer student" means a
9 student who is enrolled and in attendance at or seeking to enroll and attend
10 a school located in a district where such student is not a resident.

11 (3) "Parent" means and includes natural parents, adoptive parents,
12 stepparents and foster parents.

13 (4) "Person acting as parent" means:

14 (A) A guardian or conservator; or

15 (B) a person, other than a parent, who:

16 (i) Is liable by law to maintain, care for or support the child;

17 (ii) has actual care and control of the child and is contributing the
18 major portion of the cost of support of the child;

19 (iii) has actual care and control of the child with the written consent
20 of a person who has legal custody of the child; or

21 (iv) has been granted custody of the child by a court of competent
22 jurisdiction.

23 (5) "Receiving school district" means a school district of
24 nonresidence of a student who attends school in such school district.

25 (6) "School district" means a school district organized and operating
26 under the laws of this state.

27 (7) "Sending school district" means a school district of residence of a
28 student who attends school in a school district not of the student's
29 residence.

30 (8) "Sibling" means a brother or sister of the whole or half blood,
31 adoptive brother or sister, a stepbrother or stepsister or a foster brother or
32 foster sister.

33 (b) This section shall take effect and be in force on and after July 1,
34 2023.

35 ~~New Sec. 20.~~ 2. (a) On or before January 1, 2023, each board of
36 education of a school district shall adopt a policy to determine the number
37 of nonresident students that the school district has the capacity to accept in
38 each grade level for each school of the school district.

39 (b) Such policy shall clearly specify the reasons that may be used by
40 the board to deny:

41 (1) An application of a nonresident student seeking to transfer to such
42 district. Such reasons for denial may include, but shall not be limited to,
43 the nonresident student's record of school absenteeism, suspensions or

1 expulsions; and

2 (2) the continued enrollment of a nonresident student who previously
3 transferred to such school district pursuant to a transfer request.

4 (c) Prior to adopting such policy, the board of education shall call and
5 hold a hearing on the proposed policy. The board of education shall
6 provide notice of such hearing, which shall include the time, date and
7 place of the public hearing to be held on the proposed policy. Such notice
8 shall be published at least once each week for two consecutive weeks in a
9 newspaper of general circulation in the school district and shall also be
10 posted on the school district's website.

11 (d) At such hearing, a representative of the board shall present the
12 board's proposal for the policy and the board shall hear testimony
13 regarding the proposed policy. ~~Any parent or person acting as parent who~~
14 ~~is present at such hearing shall be allowed to speak at the public hearing.~~
15 Following the public hearing, after consideration of the testimony and
16 evidence presented or submitted at such public hearing, the board shall
17 determine whether to adopt or revise the proposed policy at a subsequent
18 public meeting of the board.

19 ~~Sec. 2-~~ **3.** On and after July 1, 2023, K.S.A. 72-13,101 is hereby
20 amended to read as follows: 72-13,101. (a) In accordance with the
21 provisions of this section, the boards of education of any two or more
22 unified school districts may make and enter into agreements providing for
23 the attendance of ~~pupils~~ *students* residing in one school district at school in
24 kindergarten or any of the grades one through 12 maintained by any such
25 other school district. The boards of education may also provide by
26 agreement for the combination of enrollments for kindergarten or one or
27 more grades, courses or units of instruction.

28 (b) Prior to entering into any agreement under authority of this
29 section, the board of education shall adopt a resolution declaring that it has
30 made a determination that such an agreement should be made and that the
31 making and entering into of such an agreement would be in the best
32 interests of the educational system of the school district. Any such
33 agreement is subject to the following conditions:

34 (1) The agreement may be for any term not exceeding a term of five
35 years.

36 (2) The agreement shall be subject to change or termination by the
37 legislature.

38 (3) Within the limitations provided by law, the agreement may be
39 changed or terminated by mutual agreement of the participating boards of
40 education.

41 (4) The agreement shall make provision for transportation of ~~pupils~~
42 *students* to and from the school attended on every school day, for payment
43 or sharing of the costs and expenses of ~~pupil~~ *student* attendance at school,

1 and for the authority and responsibility of the participating boards of
2 education.

3 (c) Provision by agreements entered into under authority of this
4 section for the attendance of ~~pupils~~ *students* at school in a school district of
5 nonresidence of such ~~pupils~~ *students* shall be deemed to be in compliance
6 with the kindergarten, grade, course and units of instruction requirements
7 of law.

8 (d) The board of education of any school district ~~which~~ *that* enters
9 into an agreement under authority of this section for the attendance of
10 ~~pupils~~ *students* at school in another school district may discontinue
11 kindergarten or any or all of the grades, courses and units of instruction
12 specified in the agreement for attendance of ~~pupils~~ *students* enrolled in
13 kindergarten or any such grades, courses and units of instruction at school
14 in such other school district. Upon discontinuing kindergarten or any
15 grade, course or unit of instruction under authority of this subsection, the
16 board of education may close any school building or buildings operated or
17 used for attendance by ~~pupils~~ *students* enrolled in such discontinued
18 kindergarten, grades, courses or units of instruction. The closing of any
19 school building under authority of this subsection shall require a majority
20 vote of the members of the board of education and shall require no other
21 procedure or approval.

22 (e) ~~Pupils~~ *Students* attending school in a school district of
23 nonresidence of such ~~pupils~~ *students* in accordance with an agreement
24 made and entered into under authority of this section shall be counted as
25 regularly enrolled in and attending school in the school district of
26 residence of such pupils for the purpose of computations under the Kansas
27 school equity and enhancement act, K.S.A. 72-5131 et seq., and
28 amendments thereto.

29 (f) ~~Pupils~~ *Students* who satisfactorily complete grade 12 while in
30 attendance at school in a school district of nonresidence of such ~~pupils~~
31 *students* in accordance with the provisions of an agreement entered into
32 under authority of this section shall be certified as having graduated from
33 the school district of residence of such ~~pupils~~ *students* unless otherwise
34 provided for by the agreement.

35 (g) *Students who are not residents of a school district and are*
36 *attending the schools of the school district in accordance with the*
37 *provisions of an agreement entered into under the authority of this section*
38 *shall not be charged for attendance at school. The costs of providing for*
39 *the attendance of such students at school shall be paid by the school*
40 *district of residence of the students in accordance with the provisions of*
41 *the agreement.*

42 ~~Sec. 22.~~ **4.** On and after July 1, 2023, K.S.A. 72-3122 is hereby
43 amended to read as follows: 72-3122. (a) Any child who has attained the

1 age of eligibility for school attendance may attend school in the district ~~in~~
2 ~~which~~ where the child lives, if:

3 (1) The child lives with a resident of the district and the resident is the
4 parent, or a person acting as parent, of the child; ~~or~~

5 (2) subject to the provisions of subsection (c), the child lives in the
6 district as a result of placement therein by a district court or by the
7 secretary for children and families; or

8 (3) the child is a homeless child.

9 (b) Any child who has attained the age of eligibility for school
10 attendance may attend school in a school district ~~in which~~ where the child
11 is not a resident ~~if the school district in which the child resides has entered~~
12 ~~into an agreement with such other school district in accordance with and~~
13 ~~under authority of K.S.A. 72-13,101, 72-3123 or 72-3125, and~~
14 ~~amendments thereto.~~

15 (c) Any child who has attained the age of eligibility for school
16 attendance and who lives at the Judge James V. Riddel boys ranch as a
17 result of placement at such ranch by a district court or by the secretary for
18 children and families shall be deemed a resident of unified school district
19 No. 259, Sedgwick county, Kansas, ~~and~~. Any such child may attend
20 school, which shall be maintained for such child by the board of education
21 of such school district as in the case of a child who is a bona fide resident
22 of the district.

23 (d) ~~As used in this section:~~

24 (1) ~~"Parent" means and includes natural parents, adoptive parents,~~
25 ~~stepparents, and foster parents;~~

26 (2) ~~"person acting as parent" means (A) a guardian or conservator, or~~
27 ~~(B) a person, other than a parent, who is liable by law to maintain, care for,~~
28 ~~or support the child, or who has actual care and control of the child and is~~
29 ~~contributing the major portion of the cost of support of the child, or who~~
30 ~~has actual care and control of the child with the written consent of a person~~
31 ~~who has legal custody of the child, or who has been granted custody of the~~
32 ~~child by a court of competent jurisdiction; and~~

33 (3) ~~"homeless child" means a child who lacks a fixed, regular, and~~
34 ~~adequate nighttime residence and whose primary nighttime residence is:~~
35 ~~(A) A supervised publicly or privately operated shelter designed to provide~~
36 ~~temporary living accommodations (including welfare hotels, congregate~~
37 ~~shelters, and transitional housing for the mentally ill); or (B) an institution~~
38 ~~that provides a temporary residence for individuals intended to be~~
39 ~~institutionalized; or (C) a public or private place not designed for, or~~
40 ~~ordinarily used as, a regular sleeping accommodation for human beings.~~

41 ~~Sec. 23:~~ 5. On and after July 1, 2023, K.S.A. 72-3123 is hereby
42 amended to read as follows: 72-3123. (a) (1) *On and after July 1, 2023*, the
43 board of education of any school district ~~is hereby authorized to permit~~

1 pupils who are not residents of the school district shall permit nonresident
2 students to enroll in and attend the schools of the district as provided in
3 this section. ~~The board of education may permit such pupils to attend~~
4 ~~school without charge or, subject to the provisions of subsection (b), may~~
5 ~~charge such pupils for attendance at school to offset, totally or in part, the~~
6 ~~costs of providing for such attendance. Amounts received under this~~
7 ~~subsection by the board of education of a school district for enrollment and~~
8 ~~attendance of pupils at school in regular educational programs shall be~~
9 ~~deposited in the general fund of the school district.~~

10 (b) ~~Pupils who are not residents of a school district and are attending~~
11 ~~the schools of the school district in accordance with the provisions of an~~
12 ~~agreement entered into under authority of K.S.A. 72-13,101, and~~
13 ~~amendments thereto, shall not be charged for attendance at school. The~~
14 ~~costs of providing for the attendance of such pupils at school shall be paid~~
15 ~~by the school district of residence of the pupils in accordance with the~~
16 ~~provisions of the agreement. at any time during the school year~~
17 **(b) (1) A school district shall allow a nonresident student to enroll in and attend**
18 **the schools of the school district if such student submits a nonresident**
19 **student transfer application prior to September 10 of the school year**
20 **such student seeks to enroll in and attend the schools of the district**
21 **unless the number of transfers exceeds the capacity of a grade level for**
22 **each school of a school district as determined pursuant to section 2,**
23 **and amendments thereto. A school district may allow any nonresident**
24 **student who submits a nonresident student transfer application on or**
25 **after September 10 to enroll in and attend the schools of the school**
26 **district pursuant to the policies adopted pursuant to section 2, and**
27 **amendments thereto.**

28 (2) *The school district shall enroll transfer students in the order in*
29 *which the school district received the nonresident student transfer*
30 *applications. If the capacity of a grade level for each school of a school*
31 *district is insufficient to enroll all nonresident students, the school district*
32 *shall select nonresident students when capacity becomes available in the*
33 *order in which the school district receives the nonresident student transfer*
34 *applications.*

35 (3) *A school district shall not charge tuition or fees to any*
36 *nonresident student who transfers to such school district pursuant to this*
37 *section except fees that are otherwise charged to every student enrolled in*
38 *and attending school in the district.*

39 (4) *A school district may deny enrollment to a nonresident student in*
40 *accordance with the policy adopted pursuant to section 2, and*
41 *amendments thereto. A school district shall not accept or deny a*
42 *nonresident student transfer based on ethnicity, national origin, gender,*
43 *income level, disabling condition, proficiency in the English language,*

1 *measure of achievement, aptitude or athletic ability.*

2 (5) *A nonresident student may be granted a one-year transfer and*
3 *may continue to attend the receiving school district each year with the*
4 *approval of the receiving school district. At the end of each school year, a*
5 *school district may deny continued enrollment of the nonresident student*
6 *in accordance with the policy adopted pursuant to section—20 2, and*
7 *amendments thereto.*

8 ~~(b)(c) (1) Any student who is the dependent child of a current member~~
9 ~~of the United States armed forces, as defined in K.S.A. 48-3601, and~~
10 ~~amendments thereto, shall be eligible for admission to the school district~~
11 ~~of such student's choice regardless of the capacity of the school district. To~~
12 ~~be eligible, such student shall have at least one parent who:~~

13 ~~(A) Has been issued a federal department of defense identification~~
14 ~~card; and~~

15 ~~(B) can provide evidence that such parent is or will be on active duty~~
16 ~~status or active duty orders. "Active duty orders" means official military~~
17 ~~orders to another location in support of combat, contingency operation or~~
18 ~~a natural disaster for more than 30 consecutive calendar days.~~

19 ~~(2)—Any sibling of a nonresident student who transfers may attend~~
20 ~~school in the receiving school district if such school district has the~~
21 ~~capacity for such sibling and the school district has no reason for denial~~
22 ~~in accordance with the policy adopted pursuant to section—20 2, and~~
23 ~~amendments thereto.~~

24 ~~(3) (2) Any child in the custody of the department for children and~~
25 ~~families who is living in the home of a nonresident student who transfers~~
26 ~~may attend school in the receiving school district.~~

27 ~~(e)(d) A student may always enroll at any time in the school district~~
28 ~~where such student resides. Except for a child in the custody of the~~
29 ~~department for children and families, a nonresident student shall not~~
30 ~~transfer more than two times per school year to one or more receiving~~
31 ~~school districts.~~

32 ~~(d)(e) The parent of a student seeking a transfer shall apply on an~~
33 ~~application form prescribed by the state board. The application shall be~~
34 ~~filed with the superintendent of the receiving school district. On or before~~
35 ~~the first day of January, April, July and October, the superintendent shall~~
36 ~~file with the state board of education a statement that includes the names~~
37 ~~of the nonresident students granted a transfer to the school district, the~~
38 ~~sending school district of such student and the grade level of such student.~~

39 ~~(e)(f) By each first day of January, April, July and October~~ **August 1**
40 **of each year,** ~~the board of education of each school district shall~~
41 ~~determine the number of nonresident students the school district has the~~
42 ~~capacity to accept in each grade level for each school of the school~~
43 ~~district. After determining the number of nonresident students the district~~

1 *has the capacity to accept, the board of education shall publish such*
 2 *capacity number in a prominent place on the school district's website and*
 3 *report such capacity number to the state department of education.*

4 ~~(f)~~**(g)** *If a transfer request is denied by a school district, the parent of*
 5 *the nonresident student who was denied transfer may appeal the denial to*
 6 *the receiving school district board of education within 10 calendar days of*
 7 *notification of such denial. The receiving school district board of*
 8 *education shall consider the appeal at such board's next regularly*
 9 *scheduled meeting. If the receiving school district board of education*
 10 *denies the appeal, such parent may appeal the denial to the state board of*
 11 *education within 10 calendar days of such denial. The parent shall submit*
 12 *to the state board and the superintendent of the receiving school district a*
 13 *notice of appeal on a form prescribed by the state board. The appeal shall*
 14 *be considered by the state board at such board's next regularly scheduled*
 15 *meeting at which the parent and a representative from the receiving school*
 16 *district may address the state board. The state board shall promulgate*
 17 *rules and regulations to establish an appeals process authorized by this*
 18 *section.*

19 ~~(g)~~**(h)** *Each school district board of education shall submit to the*
 20 *state department of education the number of nonresident student transfers*
 21 *approved and denied by such board and whether the denials were based*
 22 *on capacity or if not based on capacity, the reason for such denial in*
 23 *accordance with the policy adopted pursuant to section—20 2, and*
 24 *amendments thereto. The state department of education shall collect and*
 25 *report such data on such department's website.*

26 ~~(h)~~**(i)** *Each year, the state department of education shall randomly*
 27 *select one school district and audit such school district to evaluate the*
 28 *district's approved and denied nonresident student transfers and the*
 29 *district's capacity level to determine if the school district complies with*
 30 *nonresident student transfer laws and policies. The state department of*
 31 *education shall annually report the results of such audit to the legislature.*

32 ~~Sec.—24:~~ **6.** On and after July 1, 2023, K.S.A. 72-3124 is hereby
 33 amended to read as follows: 72-3124. (a) ~~As used in this section:~~

34 (1) ~~"School district" means a school district organized and operating~~
 35 ~~under the laws of this state and no part of which is located in Johnson~~
 36 ~~county, Sedgwick county, Shawnee county or Wyandotte county.~~

37 (2) ~~"Non-resident pupil" or "pupil" means a pupil who is enrolled and~~
 38 ~~in attendance at a school located in a district in which such pupil is not a~~
 39 ~~resident and who: (A) Lives $2\frac{1}{2}$ or more miles from the attendance center~~
 40 ~~the pupil would attend in the district in which the pupil resides and is not a~~
 41 ~~resident of Johnson county, Sedgwick county, Shawnee county or~~
 42 ~~Wyandotte county; or (B) is a member of the family of a pupil meeting the~~
 43 ~~condition prescribed in subparagraph (A).~~

1 (3) ~~"Member of the family" means a brother or sister of the whole or~~
 2 ~~half blood or by adoption, a stepbrother or stepsister, and a foster brother~~
 3 ~~or foster sister.~~

4 (b) ~~The board of education of any school district may shall~~ allow any
 5 ~~pupil~~ *student* who is not a resident of the district to enroll in and attend
 6 school in such district *pursuant to K.S.A. 72-3123, and amendments*
 7 *thereto*. The board of education of such district may furnish or provide
 8 transportation to any ~~non-resident pupil~~ *nonresident student* who is
 9 enrolled in and attending school in the district ~~pursuant to this section~~. If
 10 the district agrees to furnish or provide transportation to a ~~non-resident~~
 11 ~~pupil~~ *nonresident student*, such transportation shall be furnished or
 12 provided until the end of the school year. Prior to providing or furnishing
 13 transportation to a ~~non-resident pupil~~ *nonresident student*, the *receiving*
 14 *school* district shall notify the board of education of the *sending school*
 15 district ~~in which the pupil resides~~ that transportation will be furnished or
 16 provided *for such student*.

17 (c) ~~Pupils attending school in a school district in which the pupil does~~
 18 ~~not reside pursuant to this section~~

19 (b) *Nonresident students* shall be counted as regularly enrolled in and
 20 attending school in the *receiving school* district ~~where the pupil is enrolled~~
 21 for the purpose of computations under the Kansas school equity and
 22 enhancement act, K.S.A. 72-5131 et seq., and amendments thereto, except
 23 computation of transportation weighting under such act, and for the
 24 purposes of the statutory provisions contained in article 64 of chapter 72 of
 25 the Kansas Statutes Annotated, and amendments thereto. Such ~~non-~~
 26 ~~resident pupil~~ *nonresident student* shall not be charged for the costs of
 27 attendance at school.

28 Sec. ~~25~~. 7. On and after July 1, 2023, K.S.A. 72-3125 is hereby
 29 amended to read as follows: 72-3125. (a) ~~As used in this section:~~

30 (1) ~~"Receiving school district" means a school district of~~
 31 ~~nonresidence of a pupil who attends school in such school district.~~

32 (2) ~~"Sending school district" means a school district of residence of a~~
 33 ~~pupil who attends school in a school district not of the pupil's residence.~~

34 (b) ~~The board of education of any school district may make and enter~~
 35 into contracts with the board of education of any receiving school district
 36 located in this state for the purpose of providing for the attendance of
 37 ~~pupils~~ *students* at school in the receiving school district.

38 (c) ~~(b)~~ The board of education of any school district may make and
 39 enter into contracts with the governing authority of any accredited school
 40 district located in another state for the purpose of providing for the
 41 attendance of ~~pupils~~ *students* from this state at school in such other state or
 42 for the attendance of ~~pupils~~ *students* from such other state at school in this
 43 state.

1 ~~(d)~~(c) ~~Pupils~~*Students* attending school in a receiving school district in
2 accordance with a contract authorized by this section and made and
3 entered into by such receiving school district with a sending school district
4 located in this state shall be counted as regularly enrolled in and attending
5 school in the sending school district for the purpose of computations under
6 the Kansas school equity and enhancement act, K.S.A. 72-5131 et seq.,
7 and amendments thereto.

8 ~~(e)~~(d) Any contract made and entered into under authority of this
9 section is subject to the following conditions:

10 (1) The contract shall be for the benefit of ~~pupils~~ *students* who reside
11 at inconvenient or unreasonable distances from the schools maintained by
12 the sending school district or for ~~pupils~~ *students* who, for any other reason
13 deemed sufficient by the board of education of the sending school district,
14 should attend school in a receiving school district;

15 (2) the contract shall make provision for the payment of tuition by the
16 sending school district to the receiving school district;

17 (3) if a sending school district is located in this state and the receiving
18 school district is located in another state, the amount of tuition provided to
19 be paid for the attendance of a ~~pupil~~ *student* or ~~pupils~~ *students* at school in
20 the receiving school district shall not exceed $\frac{1}{2}$ of the amount of the
21 budget per ~~pupil~~ *student* of the sending school district under the Kansas
22 school equity and enhancement act, K.S.A. 72-5131 et seq., and
23 amendments thereto, for the current school year; and

24 (4) the contract shall make provision for transportation of ~~pupils~~
25 *students* to and from the school attended on every school day.

26 ~~(f)~~(e) Amounts received pursuant to contracts made and entered into
27 under authority of this section by a school district located in this state for
28 enrollment and attendance of ~~pupils~~ *students* at school in regular
29 educational programs shall be deposited in the general fund of the school
30 district.

31 ~~(g)~~(f) The provisions of subsection ~~(e)~~(3) (d)(3) do not apply to
32 unified school district No. 107, Rock Hills.

33 ~~(h)~~(g) The provisions of this section do not apply to contracts made
34 and entered into under authority of the special education for exceptional
35 children act.

36 ~~(i)~~(h) The provisions of this section are deemed to be alternative to
37 the provisions of K.S.A. 72-13,101, and amendments thereto, and no
38 procedure or authorization under K.S.A. 72-13,101, and amendments
39 thereto, shall be limited by the provisions of this section.

40 ~~Sec. 26. On and after July 1, 2023, K.S.A. 72-5134 is hereby~~
41 ~~amended to read as follows: 72-5134. (a) In each school year, the state~~
42 ~~board shall determine the amount of state foundation aid for each school~~
43 ~~district for such school year. The state board shall determine the amount of~~

1 the school district's local foundation aid for the school year. If the amount
2 of the school district's local foundation aid is greater than the amount of
3 total foundation aid determined for the school district for the school year,
4 the school district shall not receive state foundation aid in any amount. If
5 the amount of the school district's local foundation aid is less than the
6 amount of total foundation aid determined for the school district for the
7 school year, the state board shall subtract the amount of the school
8 district's local foundation aid from the amount of total foundation aid.
9 *Subject to the provisions of subsection (b), the remainder is the amount of*
10 *state foundation aid the school district shall receive for the school year.*

11 *(b) For school year 2023-2024 and each school year thereafter, the*
12 *state board shall adjust the amount of state foundation aid for each school*
13 *district in accordance with section 11, and amendments thereto.*

14 Sec. 27. On and after July 1, 2023, K.S.A. 2021 Supp. 79-32,117 is
15 hereby amended to read as follows: 79-32,117. (a) The Kansas adjusted
16 gross income of an individual means such individual's federal adjusted
17 gross income for the taxable year, with the modifications specified in this
18 section.

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

20 (i) Interest income less any related expenses directly incurred in the
21 purchase of state or political subdivision obligations, to the extent that the
22 same is not included in federal adjusted gross income, on obligations of
23 any state or political subdivision thereof, but to the extent that interest
24 income on obligations of this state or a political subdivision thereof issued
25 prior to January 1, 1988, is specifically exempt from income tax under the
26 laws of this state authorizing the issuance of such obligations, it shall be
27 excluded from computation of Kansas adjusted gross income whether or
28 not included in federal adjusted gross income. Interest income on
29 obligations of this state or a political subdivision thereof issued after
30 December 31, 1987, shall be excluded from computation of Kansas
31 adjusted gross income whether or not included in federal adjusted gross
32 income.

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

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

43 (iv) Federal income tax refunds received by the taxpayer if the

1 deduction of the taxes being refunded resulted in a tax benefit for Kansas
2 income tax purposes during a prior taxable year. Such refunds shall be
3 included in income in the year actually received regardless of the method
4 of accounting used by the taxpayer. For purposes hereof, a tax benefit shall
5 be deemed to have resulted if the amount of the tax had been deducted in
6 determining income subject to a Kansas income tax for a prior year
7 regardless of the rate of taxation applied in such prior year to the Kansas
8 taxable income, but only that portion of the refund shall be included as
9 bears the same proportion to the total refund received as the federal taxes
10 deducted in the year to which such refund is attributable bears to the total
11 federal income taxes paid for such year. For purposes of the foregoing
12 sentence, federal taxes shall be considered to have been deducted only to
13 the extent such deduction does not reduce Kansas taxable income below
14 zero.

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

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

23 ~~(vii) The amount of any charitable contribution made to the extent the~~
24 ~~same is claimed as the basis for the credit allowed pursuant to K.S.A. 79-~~
25 ~~32,196, and amendments thereto.~~

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

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

36 ~~(x) Amounts received as nonqualified withdrawals, as defined by~~
37 ~~K.S.A. 75-643, and amendments thereto, if, at the time of contribution to a~~
38 ~~family postsecondary education savings account, such amounts were~~
39 ~~subtracted from the federal adjusted gross income pursuant to K.S.A. 79-~~
40 ~~32,117(c)(xv), and amendments thereto, or if such amounts are not already~~
41 ~~included in the federal adjusted gross income.~~

42 ~~(xi) The amount of any contribution made to the same extent the~~
43 ~~same is claimed as the basis for the credit allowed pursuant to K.S.A. 74-~~

1 50,154, and amendments thereto.

2 ~~(xii) For taxable years commencing after December 31, 2004,~~
3 ~~amounts received as withdrawals not in accordance with the provisions of~~
4 ~~K.S.A. 74-50,204, and amendments thereto, if, at the time of contribution~~
5 ~~to an individual development account, such amounts were subtracted from~~
6 ~~the federal adjusted gross income pursuant to subsection (c)(xiii), or if~~
7 ~~such amounts are not already included in the federal adjusted gross~~
8 ~~income:~~

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

13 ~~(xiv) 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. 79-32,221, and amendments~~
16 ~~thereto:~~

17 ~~(xv) The amount of any expenditures claimed for deduction in~~
18 ~~determining federal adjusted gross income, to the extent the same is~~
19 ~~claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,223~~
20 ~~through 79-32,226, 79-32,228 through 79-32,231, 79-32,233 through 79-~~
21 ~~32,236, 79-32,238 through 79-32,241, 79-32,245 through 79-32,248 or 79-~~
22 ~~32,251 through 79-32,254, and amendments thereto:~~

23 ~~(xvi) The amount of any amortization deduction claimed in~~
24 ~~determining federal adjusted gross income to the extent the same is~~
25 ~~claimed for deduction pursuant to K.S.A. 79-32,227, 79-32,232, 79-~~
26 ~~32,237, 79-32,249, 79-32,250 or 79-32,255, and amendments thereto:~~

27 ~~(xvii) The amount of any amortization deduction claimed in~~
28 ~~determining federal adjusted gross income to the extent the same is~~
29 ~~claimed for deduction pursuant to K.S.A. 79-32,256, and amendments~~
30 ~~thereto:~~

31 ~~(xviii) For taxable years commencing after December 31, 2006, the~~
32 ~~amount of any ad valorem or property taxes and assessments paid to a state~~
33 ~~other than Kansas or local government located in a state other than Kansas~~
34 ~~by a taxpayer who resides in a state other than Kansas, when the law of~~
35 ~~such state does not allow a resident of Kansas who earns income in such~~
36 ~~other state to claim a deduction for ad valorem or property taxes or~~
37 ~~assessments paid to a political subdivision of the state of Kansas in~~
38 ~~determining taxable income for income tax purposes in such other state, to~~
39 ~~the extent that such taxes and assessments are claimed as an itemized~~
40 ~~deduction for federal income tax purposes:~~

41 ~~(xix) For taxable years beginning after December 31, 2012, and~~
42 ~~ending before January 1, 2017, the amount of any: (1) Loss from business~~
43 ~~as determined under the federal internal revenue code and reported from~~

1 ~~schedule C and on line 12 of the taxpayer's form 1040 federal individual~~
2 ~~income tax return; (2) loss from rental real estate, royalties, partnerships, S~~
3 ~~corporations, except those with wholly owned subsidiaries subject to the~~
4 ~~Kansas privilege tax, estates, trusts, residual interest in real estate~~
5 ~~mortgage investment conduits and net farm rental as determined under the~~
6 ~~federal internal revenue code and reported from schedule E and on line 17~~
7 ~~of the taxpayer's form 1040 federal individual income tax return; and (3)~~
8 ~~farm loss as determined under the federal internal revenue code and~~
9 ~~reported from schedule F and on line 18 of the taxpayer's form 1040~~
10 ~~federal income tax return; all to the extent deducted or subtracted in~~
11 ~~determining the taxpayer's federal adjusted gross income. For purposes of~~
12 ~~this subsection, references to the federal form 1040 and federal schedule~~
13 ~~C, schedule E, and schedule F, shall be to such form and schedules as they~~
14 ~~existed for tax year 2011, and as revised thereafter by the internal revenue~~
15 ~~service.~~

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

24 ~~(xxi) For taxable years beginning after December 31, 2012, and~~
25 ~~ending before January 1, 2017, the amount of any deduction for pension,~~
26 ~~profit sharing, and annuity plans of self-employed individuals under~~
27 ~~section 62(a)(6) of the federal internal revenue code as in effect on January~~
28 ~~1, 2012, and amendments thereto, in determining the federal adjusted gross~~
29 ~~income of an individual taxpayer.~~

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

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

40 ~~(xxiv) For taxable years commencing after December 31, 2013, that~~
41 ~~portion of the amount of any expenditure deduction claimed in~~
42 ~~determining federal adjusted gross income for expenses paid for medical~~
43 ~~care of the taxpayer or the taxpayer's spouse or dependents when such~~

1 expenses were paid or incurred for an abortion, or for a health benefit plan,
2 as defined in K.S.A. 65-6731, and amendments thereto, for the purchase of
3 an optional rider for coverage of abortion in accordance with K.S.A. 40-
4 2,190, and amendments thereto, to the extent that such taxes and
5 assessments are claimed as an itemized deduction for federal income tax
6 purposes.

7 (xxv) For taxable years commencing after December 31, 2013, that
8 portion of the amount of any expenditure deduction claimed in
9 determining federal adjusted gross income for expenses paid by a taxpayer
10 for health care when such expenses were paid or incurred for abortion
11 coverage, a health benefit plan, as defined in K.S.A. 65-6731, and
12 amendments thereto, when such expenses were paid or incurred for
13 abortion coverage or amounts contributed to health savings accounts for
14 such taxpayer's employees for the purchase of an optional rider for
15 coverage of abortion in accordance with K.S.A. 40-2,190, and
16 amendments thereto, to the extent that such taxes and assessments are
17 claimed as a deduction for federal income tax purposes.

18 (xxvi) For all taxable years beginning after December 31, 2016, the
19 amount of any charitable contribution made to the extent the same is
20 claimed as the basis for the credit allowed pursuant to K.S.A. 72-4357, and
21 amendments thereto, and is also claimed as an itemized deduction for
22 federal income tax purposes.

23 (xxvii) For all taxable years commencing after December 31, 2020,
24 the amount deducted by reason of a carryforward of disallowed business
25 interest pursuant to section 163(j) of the federal internal revenue code of
26 1986, as in effect on January 1, 2018:

27 (e) There shall be subtracted from federal adjusted gross income:

28 (i) Interest or dividend income on obligations or securities of any
29 authority, commission or instrumentality of the United States and its
30 possessions less any related expenses directly incurred in the purchase of
31 such obligations or securities, to the extent included in federal adjusted
32 gross income but exempt from state income taxes under the laws of the
33 United States.

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

37 (iii) The portion of any gain or loss from the sale or other disposition
38 of property having a higher adjusted basis for Kansas income tax purposes
39 than for federal income tax purposes on the date such property was sold or
40 disposed of in a transaction in which gain or loss was recognized for
41 purposes of federal income tax that does not exceed such difference in
42 basis, but if a gain is considered a long-term capital gain for federal
43 income tax purposes, the modification shall be limited to that portion of

1 such gain which *that* is included in federal adjusted gross income.

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

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

13 (vi) ~~Accumulation distributions received by a taxpayer as a~~
14 ~~beneficiary of a trust to the extent that the same are included in federal~~
15 ~~adjusted gross income.~~

16 (vii) ~~Amounts received as annuities under the federal civil service~~
17 ~~retirement system from the civil service retirement and disability fund and~~
18 ~~other amounts received as retirement benefits in whatever form which~~
19 ~~were earned for being employed by the federal government or for service~~
20 ~~in the armed forces of the United States.~~

21 (viii) ~~Amounts received by retired railroad employees as a~~
22 ~~supplemental annuity under the provisions of 45 U.S.C. §§ 228b(a) and~~
23 ~~228c(a)(1) et seq.~~

24 (ix) ~~Amounts received by retired employees of a city and by retired~~
25 ~~employees of any board of such city as retirement allowances pursuant to~~
26 ~~K.S.A. 13-14,106, and amendments thereto, or pursuant to any charter~~
27 ~~ordinance exempting a city from the provisions of K.S.A. 13-14,106, and~~
28 ~~amendments thereto.~~

29 (x) ~~For taxable years beginning after December 31, 1976, the amount~~
30 ~~of the federal tentative jobs tax credit disallowance under the provisions of~~
31 ~~26 U.S.C. § 280C. For taxable years ending after December 31, 1978, the~~
32 ~~amount of the targeted jobs tax credit and work incentive credit~~
33 ~~disallowances under 26 U.S.C. § 280C.~~

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

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

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

1 (xiv) ~~For all taxable years commencing after December 31, 1996, that~~
2 ~~portion of any income of a bank organized under the laws of this state or~~
3 ~~any other state, a national banking association organized under the laws of~~
4 ~~the United States, an association organized under the savings and loan~~
5 ~~code of this state or any other state, or a federal savings association~~
6 ~~organized under the laws of the United States, for which an election as an~~
7 ~~S-corporation under subchapter S of the federal internal revenue code is in~~
8 ~~effect, which *that* accrues to the taxpayer who is a stockholder of such~~
9 ~~corporation and which *that* is not distributed to the stockholders as~~
10 ~~dividends of the corporation. For taxable years beginning after December~~
11 ~~31, 2012, and ending before January 1, 2017, the amount of modification~~
12 ~~under this subsection shall exclude the portion of income or loss reported~~
13 ~~on schedule E and included on line 17 of the taxpayer's form 1040 federal~~
14 ~~individual income tax return.~~

15 (xv) ~~For all taxable years beginning after December 31, 2017, the~~
16 ~~cumulative amounts not exceeding \$3,000, or \$6,000 for a married couple~~
17 ~~filing a joint return, for each designated beneficiary that are contributed to:~~
18 ~~(1) A family postsecondary education savings account established under~~
19 ~~the Kansas postsecondary education savings program or a qualified tuition~~
20 ~~program established and maintained by another state or agency or~~
21 ~~instrumentality thereof pursuant to section 529 of the internal revenue~~
22 ~~code of 1986, as amended, for the purpose of paying the qualified higher~~
23 ~~education expenses of a designated beneficiary; or (2) an achieving a~~
24 ~~better life experience (ABLE) account established under the Kansas ABLE~~
25 ~~savings program or a qualified ABLE program established and maintained~~
26 ~~by another state or agency or instrumentality thereof pursuant to section~~
27 ~~529A of the internal revenue code of 1986, as amended, for the purpose of~~
28 ~~saving private funds to support an individual with a disability. The terms~~
29 ~~and phrases used in this paragraph shall have the meaning respectively~~
30 ~~ascribed thereto by the provisions of K.S.A. 75-643 and 75-652, and~~
31 ~~amendments thereto, and the provisions of such sections are hereby~~
32 ~~incorporated by reference for all purposes thereof.~~

33 (xvi) ~~For all taxable years beginning after December 31, 2004,~~
34 ~~amounts received by taxpayers who are or were members of the armed~~
35 ~~forces of the United States, including service in the Kansas army and air~~
36 ~~national guard, as a recruitment, sign up or retention bonus received by~~
37 ~~such taxpayer as an incentive to join, enlist or remain in the armed services~~
38 ~~of the United States, including service in the Kansas army and air national~~
39 ~~guard, and amounts received for repayment of educational or student loans~~
40 ~~incurred by or obligated to such taxpayer and received by such taxpayer as~~
41 ~~a result of such taxpayer's service in the armed forces of the United States,~~
42 ~~including service in the Kansas army and air national guard.~~

43 (xvii) ~~For all taxable years beginning after December 31, 2004,~~

1 amounts received by taxpayers who are eligible members of the Kansas
2 army and air national guard as a reimbursement pursuant to K.S.A. 48-
3 281, and amendments thereto, and amounts received for death benefits
4 pursuant to K.S.A. 48-282, and amendments thereto, to the extent that
5 such death benefits are included in federal adjusted gross income of the
6 taxpayer.

7 (xviii) ~~For the taxable year beginning after December 31, 2006,~~
8 ~~amounts received as benefits under the federal social security act which~~
9 ~~that are included in federal adjusted gross income of a taxpayer with~~
10 ~~federal adjusted gross income of \$50,000 or less, whether such taxpayer's~~
11 ~~filing status is single, head of household, married filing separate or married~~
12 ~~filing jointly; and for all taxable years beginning after December 31, 2007,~~
13 ~~amounts received as benefits under the federal social security act which~~
14 ~~that are included in federal adjusted gross income of a taxpayer with~~
15 ~~federal adjusted gross income of \$75,000 or less, whether such taxpayer's~~
16 ~~filing status is single, head of household, married filing separate or married~~
17 ~~filing jointly.~~

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

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

40 (xxi) ~~For all taxable years beginning after December 31, 2013,~~
41 ~~amounts equal to the unreimbursed travel, lodging and medical~~
42 ~~expenditures directly incurred by a taxpayer while living, or a dependent~~
43 ~~of the taxpayer while living, for the donation of one or more human organs~~

1 of the taxpayer, or a dependent of the taxpayer, to another person for
2 human organ transplantation. The expenses may be claimed as a
3 subtraction modification provided for in this section to the extent the
4 expenses are not already subtracted from the taxpayer's federal adjusted
5 gross income. In no circumstances shall the subtraction modification
6 provided for in this section for any individual, or a dependent, exceed
7 \$5,000. As used in this section, "human organ" means all or part of a liver,
8 pancreas, kidney, intestine, lung or bone marrow. The provisions of this
9 paragraph shall take effect on the day the secretary of revenue certifies to
10 the director of the budget that the cost for the department of revenue of
11 modifications to the automated tax system for the purpose of
12 implementing this paragraph will not exceed \$20,000.

13 ~~(xxii) For taxable years beginning after December 31, 2012, and~~
14 ~~ending before January 1, 2017, the amount of net gain from the sale of: (1)~~
15 ~~Cattle and horses, regardless of age, held by the taxpayer for draft,~~
16 ~~breeding, dairy or sporting purposes, and held by such taxpayer for 24~~
17 ~~months or more from the date of acquisition; and (2) other livestock,~~
18 ~~regardless of age, held by the taxpayer for draft, breeding, dairy or~~
19 ~~sporting purposes, and held by such taxpayer for 12 months or more from~~
20 ~~the date of acquisition. The subtraction from federal adjusted gross income~~
21 ~~shall be limited to the amount of the additions recognized under the~~
22 ~~provisions of subsection (b)(xix) attributable to the business in which the~~
23 ~~livestock sold had been used. As used in this paragraph, the term~~
24 ~~"livestock" shall not include poultry.~~

25 ~~(xxiii) For all taxable years beginning after December 31, 2012,~~
26 ~~amounts received under either the Overland Park, Kansas police-~~
27 ~~department retirement plan or the Overland Park, Kansas fire department~~
28 ~~retirement plan, both as established by the city of Overland Park, pursuant~~
29 ~~to the city's home rule authority.~~

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

33 ~~(xxv) For all taxable years commencing after December 31, 2020,~~
34 ~~100% of global intangible low-taxed income under section 951A of the~~
35 ~~federal internal revenue code of 1986, before any deductions allowed~~
36 ~~under section 250(a)(1)(B) of such code.~~

37 ~~(xxvi) For all taxable years commencing after December 31, 2020,~~
38 ~~the amount disallowed as a deduction pursuant to section 163(j) of the~~
39 ~~federal internal revenue code of 1986, as in effect on January 1, 2018.~~

40 ~~(xxvii) For taxable years commencing after December 31, 2020, the~~
41 ~~amount disallowed as a deduction pursuant to section 274 of the federal~~
42 ~~internal revenue code of 1986 for meal expenditures shall be allowed to~~
43 ~~the extent such expense was deductible for determining federal income tax~~

1 and was allowed and in effect on December 31, 2017.

2 ~~(xxviii) For all taxable years beginning after December 31, 2022,~~
3 ~~amounts deposited in a student empowerment account established by an~~
4 ~~agreement between the taxpayer and the state treasurer pursuant to~~
5 ~~section 6, and amendments thereto.~~

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

10 ~~(e) The amount of modifications required to be made under this~~
11 ~~section by a partner which that relates to items of income, gain, loss,~~
12 ~~deduction or credit of a partnership shall be determined under K.S.A. 79-~~
13 ~~32,131, and amendments thereto, to the extent that such items affect~~
14 ~~federal adjusted gross income of the partner.~~

15 ~~(f) No taxpayer shall be assessed penalties and interest from the~~
16 ~~underpayment of taxes due to changes to this section that became law on~~
17 ~~July 1, 2017, so long as such underpayment is rectified on or before April~~
18 ~~17, 2018.~~

19 ~~Sec. 28: 8.~~ On and after July 1, 2023, K.S.A. 72-13,101, 72-3122, 72-
20 3123, 72-3124, **and** 72-3125 ~~and 72-5134 and K.S.A. 2021 Supp. 79-~~
21 ~~32,117 are hereby repealed.~~

22 ~~Sec. 29: 9.~~ This act shall take effect and be in force from and after its
23 publication in the statute book.