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LEGISLATURE *of* THE STATE *of* KANSAS
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300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

MEMORANDUM

To: House Committee on K-12 Education Budget
From: Office of Revisor of Statutes
Date: January 26, 2021
Subject: House Bill 2068

House Bill 2068 would amend the tax credits for low income students scholarship program to expand student eligibility for the program. The tax credits for low income students scholarships program provides educational scholarships to eligible students to attend qualified private schools in the state. Scholarships are provided by scholarship granting organizations which are funded through private donations to such scholarship granting organizations. Any Kansas taxpayer that donates to a scholarship granting organization qualifies for a 70% tax credit upon such donation.

Currently, a student is eligible to receive a scholarship if such student qualifies for free meals under the national school lunch act and is enrolled in one of the lowest 100 performing elementary schools in the state. HB 2068 would expand this eligibility to allow a student who qualifies for free or reduced price meals to be eligible for a scholarship. Additionally, HB 2068 would eliminate the requirement that the student be enrolled in one of the lowest 100 performing elementary schools and would instead expand eligibility to students enrolled in any public school.

HB 2068 would also require the Kansas Department of Education to include accredited nonpublic schools in the performance accountability reports and longitudinal achievement reports that are required to be prepared pursuant to K.S.A. 72-5178.