

HOUSE BILL No. 2585

By Committee on Taxation

4-4

AN ACT relating to income taxation; allowing a credit therefrom for operation of a home school.

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

Section 1. (a) For all taxable years commencing after December 31, 2000, there shall be allowed as a credit against the tax liability imposed under the Kansas income tax act upon an individual taxpayer an amount equal to \$250 for each dependent of the taxpayer for each full semester in attendance at the home school operated by the taxpayer, not to exceed \$500 per taxable year per dependent. If the amount of such credit exceeds the taxpayers income tax liability for any taxable year, such excess amount shall be refunded to the taxpayer.

(b) As used in this section "home school" means a home study program which provides a basic academic educational program, including but not limited to reading, language arts, mathematics, social studies and science and which is operated and instructed by a parent, guardian or other person having custody of a person who is at least five years of age and who has not received a high school diploma.

Sec. 2. This act shall take effect and be in force from and after its publication in the statute book.