

## HOUSE BILL No. 2882

By Representatives Holland and Wilk

2-13

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9 AN ACT concerning income taxation; relating to credits; certain  
10 teachers.

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

13 Section 1. (a) For taxable years 2008 through 2012, there shall be  
14 allowed as a credit against the tax liability of a taxpayer imposed under  
15 the Kansas income tax act as follows: (1) An amount equal to \$5,000 for  
16 a teacher who completed such teacher's first year of teaching after July  
17 1, 2008;

18 (2) an amount equal to \$3,500 for a teacher who completed such  
19 teacher's second year of teaching after July 1, 2008;

20 (3) an amount equal to \$2,000 for a teacher who completed such  
21 teacher's third year of teaching after July 1, 2008; and

22 (4) an amount equal to \$7,500 for a math, science or special education  
23 teacher who completed such teacher's first year of teaching after July 1,  
24 2008, in a school located in Kansas after having been a teacher in another  
25 state for at least one year.

26 (b) The entire amount of such credit allowed by this section shall be  
27 allowed against the taxpayer's income tax liability in the taxable year in  
28 which the taxpayer has completed such teacher's required year of  
29 teaching.

30 (c) If the amount of the credit allowed by this section exceeds the  
31 taxpayer's income tax liability imposed under the Kansas income tax act,  
32 such excess amount shall be refunded to the taxpayer.

33 (d) As used in this section: (1) "Teacher" means a person who holds  
34 a license to teach in Kansas;

35 (2) "math and science teacher" means a teacher with an endorsement  
36 in areas of mathematics, science, physics, chemistry or biology; and

37 (3) "special education teacher" means a teacher with an endorsement  
38 in special education.

39 (e) The secretary of revenue shall adopt rules and regulations re-  
40 garding the filing of documents that support the amount of credit claimed  
41 pursuant to this section.

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