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75-642. Same; purpose. The purpose of the Kansas postsecondary education savings program is to authorize the establishment of family postsecondary education savings accounts and to provide guidelines for the maintenance of such accounts to:

(a) Enable residents of this state and other states to benefit from the tax incentive provided for qualified state tuition programs as defined in section 529 of the federal internal revenue code of 1986, as amended; and

(b) attract residents of this state to institutions of postsecondary education. **History:** L. 1999, ch. 154, § 13; May 27.