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**MEMORANDUM**

To: Madam Chair and Members of the Committee on Assessment and Taxation  
From: Amelia Kovar-Donohue, Assistant Revisor  
Date: February 19, 2019  
Subject: Senate Bill No. 125

**Summary**

Senate Bill No. 125 extends the eligible time periods for the rural opportunity zone student loan repayment program and the income tax credit.

Section 1 amends K.S.A. 74-50,223 to extend the eligible time period for the rural opportunity zone student loan repayment program for five more years, from the current date of June 30, 2021, to June 30, 2026. In order to be eligible, a resident individual would need to establish domicile in a participating rural opportunity zone county on or after the date in which the county started participation, and prior to July 1, 2026.

Section 2 amends K.S.A. 2018 Supp. 79-32,267 to extend the rural opportunity zone income tax credit for five more years, from its current end with tax year 2021 to tax year 2026. In order to be eligible for the tax credit, the resident individual would need to establish domicile in a rural opportunity zone on or after July 1, 2011, and prior to January 1, 2026, in addition to the other requirements.

Section 4 provides that the act shall take effect from and after its publication in the statute book.