

As Amended by Senate Committee

Session of 2022

SENATE BILL No. 520

By Committee on Assessment and Taxation

2-16

1 AN ACT concerning income taxation; relating to credits; providing a
2 credit for school and classroom supply expenditures by teachers.

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

5 Section 1. For tax year ~~2021~~ **2022**, and all tax years thereafter, there
6 shall be allowed a credit against the tax liability of a qualified taxpayer
7 imposed under the Kansas income tax act in an amount equal to the
8 expenditures made by the taxpayer for school and classroom supplies
9 during the taxable year. The amount of the credit allowed each taxable
10 year under this section shall not exceed \$250. ~~If the amount of the credit~~
11 ~~exceeds the taxpayer's income tax liability for such taxable year, the~~
12 ~~amount thereof that exceeds such tax liability shall be refunded.~~ As used in
13 this section, a "qualified taxpayer" means an individual who is a Kansas
14 resident and is employed as a public or private school teacher.

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