

2023 Kansas Statutes

79-32,296. Tax credit for school and classroom supplies purchased by teachers. For tax year 2022, and all tax years thereafter, there shall be allowed a credit against the tax liability of a qualified taxpayer imposed under the Kansas income tax act in an amount equal to the expenditures made by the taxpayer for school and classroom supplies during the taxable year. The amount of the credit allowed each taxable year under this section shall not exceed \$250. As used in this section, a "qualified taxpayer" means an individual who is a Kansas resident and is employed as a public or private school teacher.

History: L. 2022, ch. 63, § 16; July 1.