

HOUSE BILL No. 2701

By Committee on Education

Requested by Representative Goetz

2-6

1 AN ACT concerning income taxation; relating to credits; increasing the
2 school and classroom supplies tax credit amount to \$500 and providing
3 for an annual adjustment to such amount based on the cost of inflation;
4 allowing additional school employees to claim such credit; amending
5 K.S.A. 2023 Supp. 79-32,296 and repealing the existing section.
6

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

8 Section 1. K.S.A. 2023 Supp. 79-32,296 is hereby amended to read as
9 follows: 79-32,296. (a) For tax year ~~2022~~ 2024, and all tax years
10 thereafter, there shall be allowed a credit against the tax liability of a
11 qualified taxpayer imposed under the Kansas income tax act in an amount
12 equal to the expenditures made by the taxpayer for school and classroom
13 supplies during the taxable year. *Except as provided in subsection (b)*, the
14 amount of the credit allowed each taxable year under this section shall not
15 exceed ~~\$250~~ \$500.

16 (b) *For tax year 2025, and all tax years thereafter, the amount of the*
17 *credit allowed each taxable year under this section shall be the amount*
18 *allowed for the immediately preceding tax year plus an amount equal to*
19 *the percentage increase in the consumer price index for all urban*
20 *consumers in the midwest region as published by the bureau of labor*
21 *statistics of the United States department of labor during the immediately*
22 *preceding tax year rounded to the nearest whole dollar amount.*

23 (c) As used in this section, a "qualified taxpayer" means an individual
24 who is:

25 (1) A Kansas resident; and ~~is~~
26 (2) employed ~~as a public or private school~~ by a school district or
27 private school as a teacher, administrator, counselor, psychologist,
28 librarian, occupational therapist, physical therapist, speech language
29 pathologist or paraprofessional.

30 Sec. 2. K.S.A. 2023 Supp. 79-32,296 is hereby repealed.

31 Sec. 3. This act shall take effect and be in force from and after its
32 publication in the statute book.