

2023 Kansas Statutes

72-4352. Definitions. As used in the tax credit for low income students scholarship program act:

- (a) "Contributions" means monetary gifts or donations and in-kind contributions, gifts or donations that have an established market value.
- (b) "Department" means the Kansas department of revenue.
- (c) "Educational scholarship" means an amount not to exceed \$8,000 per school year provided to an eligible student, or to a qualified school with respect to an eligible student, to cover all or a portion of the costs of education including tuition, fees and expenses of a qualified school and, if applicable, the costs of transportation to a qualified school if provided by such qualified school.
- (d) "Eligible student" means a child who:
 - (1) Resides in Kansas; and
 - (2) (A) (i) Has an annual family income that is less than or equal to 250% of the federal poverty guidelines as determined annually in the federal register by the United States department of health and human services under 42 U.S.C. § 9902(2); and
 - (ii) (a) was enrolled in kindergarten or any of the grades one through eight in any public school in the previous school year in which an educational scholarship is first sought for the child; or
 - (b) is eligible to be enrolled in any public school in the school year in which an educational scholarship is first sought for the child and the child is seven years of age or under; or
 - (B) has received an educational scholarship under the program and has not graduated from high school or reached the age of 21 years.
- (e) "Parent" includes a guardian, custodian or other person with authority to act on behalf of the child.
- (f) "Program" means the tax credit for low income students scholarship program established in K.S.A. 72-4351 through 72-4357, and amendments thereto.
- (g) "Public school" means any school operated by a unified school district under the laws of this state.
- (h) "Qualified school" means any nonpublic school that:
 - (1) Provides education to elementary or secondary students;
 - (2) is accredited by the state board or a national or regional accrediting agency that is recognized by the state board for the purpose of satisfying the teaching performance assessment for professional licensure or is working in good faith toward such accreditation;
 - (3) has notified the state board of its intention to participate in the program; and
 - (4) complies with the requirements of the program.
- (i) "Scholarship granting organization" means an organization that complies with the requirements of this program and provides educational scholarships to eligible students or to qualified schools in which parents have enrolled eligible students.
- (j) "School district" or "district" means any unified school district organized and operating under the laws of this state.
- (k) "School year" means the same as in K.S.A. 72-5132, and amendments thereto.
- (l) "Secretary" means the secretary of revenue.
- (m) "State board" means the state board of education.

History: L. 2014, ch. 93, § 56; L. 2015, ch. 4, § 67; L. 2015, ch. 99, § 20; L. 2017, ch. 95, § 95; L. 2017, ch. 95, § 96; L. 2019, ch. 19, § 7; L. 2021, ch. 114, § 15; L. 2022, ch. 94, § 21; L. 2023, ch. 98, § 12; July 1.