AN ACT concerning income tax; relating to credits; educational expenses made by certain school employees.

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

Section 1. (a) 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 20% of the expenditures made by the taxpayer for tuition at an educational institution for the taxpayer's education or certification necessary for a new position within a unified school district. Such credit may not be taken until five years after the qualified taxpayer has completed additional education or certification and commenced work at the new position. If the amount of the credit exceeds the taxpayer's income tax liability for such taxable year, the amount thereof that exceeds such tax liability may be carried over for deduction from the taxpayer's income tax liability in the next succeeding taxable year or years until the total amount of tax credit has been deducted from tax liability.

(b) As used in this section, a "qualified taxpayer" means an individual who:

(1) Is a Kansas resident;
(2) is employed by a Kansas unified school district;
(3) has enrolled and paid tuition at an educational institution to gain education or certification for a new position within a unified school district; and
(4) has committed to working for such unified school district for a period of five years at the new position.

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