

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