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MEMORANDUM

To: Senate Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: February 9, 2023
Subject: SB 128—Ad Astra Opportunity Tax Credit

Senate Bill 128 would establish the ad astra opportunity tax credit to provide an income tax credit for taxpayers with eligible dependent children not enrolled in public school.

The ad astra opportunity tax credit would be an amount equal to the amount of BASE aid as determined in K.S.A. 72-5132 for the school year in effect on January 1 of the tax year for which the tax credit is being sought. The tax credit would be allowed for each dependent child of a resident taxpayer if the dependent child:

- (1) Is enrolled in kindergarten or any of the grades one through 12 in an accredited private school or in a home school registered with the state department of education; and
- (2) was not enrolled in a public school operated by a school district during the tax year.

Additionally, the taxpayer would be required to provide a valid social security number for each child for which the taxpayer is seeking the credit.

SB 128 would provide that if the tax credit exceeds the income tax liability of the taxpayer, the excess amount shall be refunded.

SB 128 would authorize the department of revenue to consult with the department of education regarding the enrollment status of a dependent child and would require the department of revenue to prepare and submit a report to the legislature on the ad astra opportunity tax credit for the immediately preceding tax year.

The bill would take effect upon publication in the Kansas register.