

72-99a02. 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 provided to eligible students to cover all or a portion of the costs of 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) (A) Qualifies as an at-risk pupil as defined in K.S.A. 72-6407, and amendments thereto, and who is attending a school that would qualify as either a title I focus school or a title I priority school as described by the state board under the elementary and secondary education act flexibility waiver as amended in January 2013; or (B) has received an educational scholarship under this program and has not graduated from high school or reached 21 years of age;
 - (2) resides in Kansas while receiving an educational scholarship; and
 - (3) (A) was enrolled 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 under the age of six 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. 2014 Supp. 72-99a01 through 72-99a07, and amendments thereto.
- (g) "Public school" means a school that would qualify as either a title I focus school or a title I priority school as described by the state board under the elementary and secondary education act flexibility waiver as amended in January 2013 and is operated by a school district.
- (h) "Qualified school" means any nonpublic school that provides education to elementary and* secondary students, has notified the state board of its intention to participate in the program and 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 students attending qualified schools of their parents' choice.
- (j) "School district" or "district" means any unified school district organized and operating under the laws of this state.
- (k) "School year" shall have the meaning ascribed thereto in K.S.A. 72-6408, 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; May 1.

* The "and" should be read as an "or."