

March 16, 2015

The Honorable Les Donovan, Sr., Chairperson
Senate Committee on Assessment and Taxation
Statehouse, Room 123-E
Topeka, Kansas 66612

Dear Senator Donovan:

SUBJECT: Fiscal Note for SB 270 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 270 is respectfully submitted to your committee.

Under current law, a student must qualify as an at-risk student and be attending a Title I Focus School or a Title I Priority School in order to be eligible to receive a scholarship under the Low Income Student Scholarship Program. SB 270 would change the definition of a student under this scholarship program to mean an at-risk student attending any public school.

Estimated State Fiscal Effect				
	FY 2015 SGF	FY 2015 All Funds	FY 2016 SGF	FY 2016 All Funds
Revenue	--	--	--	--
Expenditure	--	--	\$1,200	\$1,200
FTE Pos.	--	--	--	--

Enactment of SB 270 would not change the maximum amount of tax credits allowed under the scholarship program, which currently is \$10.0 million in a single tax year. However, the Department of Revenue indicates that enactment of the bill would require additional expenditures of \$1,200 from the State General Fund for 40 hours of computer programming time at \$30 per hour. Any fiscal effect associated with SB 270 is not reflected in *The FY 2016 Governor's Budget Report*.

Sincerely,



Shawn Sullivan,
Director of the Budget

cc: Dale Dennis, Education
Jack Smith, Department of Revenue