SENATE BILL No. 310

By Committee on Ways and Means

5-30

1 AN ACT concerning school districts; authorizing income tax contributions
2   for the benefit of school districts.
3
4 *Be it enacted by the Legislature of the State of Kansas:*
5   Section 1. (a) For the tax years commencing after December 31,
6 2015, each Kansas state individual income tax return form shall contain a
7 designation as follows:
8   Unified School District Contribution Program. Check if you wish to
9 donate, in addition to your tax liability, or designate from your refund,
10 ___$1, ___$5, ___$10, or $_____ to unified school district No. _____.
11   (b) The director of taxation of the department of revenue shall
12 determine annually the total amount designated for contribution to the
13 unified school district contribution program pursuant to subsection (a) and
14 shall report such amount to the state treasurer who shall credit the entire
15 amount thereof to the unified school district contribution program check-
16 off fund which is hereby established in the state treasury. Such funds shall
17 be administered by the department of education to be provided to the
18 unified school district designated by the taxpayer, and such funds shall be
19 treated as a donation by the unified school district in accordance with
20 K.S.A. 72-8210, and amendments thereto. The director shall remit the
21 entire amount thereof to the state treasurer in accordance with the
22 provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of
23 such remittance, the state treasurer shall deposit the entire amount in the
24 state treasury to the credit of such fund. All moneys deposited in such fund
25 shall be used for the purpose of financing education in the unified school
26 district of the taxpayer's choice. All expenditures from such fund shall be
27 made in accordance with appropriation acts upon warrants of the director
28 of accounts and reports issued pursuant to vouchers approved by the state
29 board of education.
30   Sec. 2. This act shall take effect and be in force from and after its
31 publication in the statute book.