SESSION OF 2015

SUPPLEMENTAL NOTE ON SENATE BILL NO. 270

As Recommended by Senate Committee on Assessment and Taxation

Brief*

SB 270 would revise the Tax Credit for Low Income Students Scholarship Program Act. Revisions would include:

- Allowing the scholarship amount to be distributed directly to the school participating in the Program;
- Limiting the amount of money that may be distributed in educational scholarships each school year to \$8,000 per child;
- Removing a provision that required a student participating in the Program to waive special education services; and
- Allowing schools that provide education to either elementary or secondary students to participate in the Program.

Background

The bill was introduced by the Senate Committee on Assessment and Taxation. At the Senate Committee hearing on the bill, testimony in support of the bill was provided by representatives of the Catholic Schools for the Diocese of Wichita and the Kansas Policy Institute. Written testimony in support of the bill was provided by the Kansas Chamber of

^{*}Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at http://www.kslegislature.org

Commerce and a private citizen. There was no opponent or neutral testimony.

The fiscal note prepared by the Division of the Budget indicates the bill would require \$1,200 in expenditures from the State General Fund by the Department of Revenue for programming. Any fiscal effect associated with the bill is not reflected in *The FY 2016 Governor's Budget Report*.