

2020 Kansas Statutes

72-4352. 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 per school year provided to an eligible student, or to a qualified school with respect to an eligible student, to cover all or a portion of the costs of education including 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) Is an at-risk student, as defined in K.S.A. 72-5132, and amendments thereto, and who is attending a public school; or (B) has been eligible to receive an educational scholarship under this program and has not graduated from high school or reached 21 years of age;
 - (2) resides in Kansas while eligible for 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. 72-4351 through 72-4357, and amendments thereto.
- (g) "Public school" means an elementary school that is operated by a school district, and identified by the state board as one of the lowest 100 performing elementary schools with respect to student achievement among all elementary schools operated by school districts for the current school year.
- (h) "Qualified school" means any nonpublic school that provides education to elementary or secondary students, has notified the state board of its intention to participate in the program and complies with the requirements of the program. On and after July 1, 2020, a qualified school shall be accredited by the state board or a national or regional accrediting agency that is recognized by the state board for the purpose of satisfying the teaching performance assessment for professional licensure.
- (i) "Scholarship granting organization" means an organization that complies with the requirements of this program and provides educational scholarships to eligible students or to qualified schools in which parents have enrolled eligible students.
- (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. 72-5132, 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; L. 2015, ch. 4, § 67; L. 2015, ch. 99, § 20; L. 2017, ch. 95, § 95; L. 2017, ch. 95, § 96; L. 2019, ch. 19, § 7; July 1.