

## 2021 Kansas Statutes

**79-3221n. Local school district contribution program checkoff; disposition of moneys.** (a) For the tax years commencing after December 31, 2016, each Kansas state individual income tax return form shall contain a designation as follows:

Local School District Contribution Program. Check if you wish to donate, in addition to your tax liability, or designate from your refund, \_\_\_\$10, \_\_\_\$25, \_\_\_\$50, \$\_\_\_, or \_\_\_ entire refund to unified school district No. \_\_\_\_.

(b) The director of taxation of the department of revenue shall determine annually the total amount designated for contribution to the local school district contribution program pursuant to subsection (a) and shall report such amount to the state treasurer who shall credit the entire amount thereof to the local school district contribution program checkoff fund which is hereby established in the state treasury. All moneys deposited in such fund shall be used for the purpose of financing education in the school district of the taxpayer's choice. In the case where donations are made pursuant to subsection (a), the director shall remit the entire amount thereof to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of such fund. All expenditures from such fund shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the state board of education. Such moneys shall be treated as a donation by the school district in accordance with K.S.A. 72-1142, and amendments thereto, and shall be reported as gifts for the purposes of the Kansas uniform financial and reporting act.

**History:** L. 2016, ch. 84, § 1; July 1.