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NOTICE 22-07

TEACHERS' PURCHASES OF SCHOOL AND CLASSROOM SUPPLIES TAX CREDIT

(OCTOBER 4, 2022)

During the 2022 Legislative Session House Bill 2239 was passed and signed into law. New Section 16 of the Bill creates a new income tax credit, effective for tax year 2022, and all years thereafter, for the purchase of school and classroom supplies by a "qualified taxpayer". A "qualified taxpayer" is defined to be "an individual who is a Kansas resident and is employed as a public or private school teacher.

The credit is allowed against the tax lability of the teacher, in an amount equal to the expenditures made by the teacher for school and classroom supplies during the taxable year. However, the amount of the credit allowed for each taxable year cannot exceed $250 per teacher, or $500 for two teachers who are married filing jointly.

To claim the credit, the taxpayer should complete and submit Kansas Schedule K-91 with their income tax return.

TAXPAYER ASSISTANCE

Additional copies of this notice, forms or publications are available from our web site, www.ksrevenue.gov. If you have questions about this Notice, please contact:

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