

Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-147. Tax credit agreement.

(a) Each scholarship-granting organization for which an allocation of tax credits has been authorized pursuant to L. 2014, ch. 93, sec. 61, and amendments thereto, shall enter into an annual tax credit agreement with the secretary for the scholarship-granting organization's allocation of tax credits.

(b) Each scholarship-granting organization for which an allocation of tax credits has been authorized pursuant to L. 2014, ch. 93, sec. 61, and amendments thereto, shall enter into a new tax credit agreement with the secretary at least one month before the beginning of each calendar year for which the tax credits are available.

(Authorized by and implementing L. 2014, ch. 93, sec. 61; effective Dec. 5, 2014.)

***** Authenticated Kansas Administrative Regulation *****