Policy and Research
109 SW 9th Street
PO Box 3506
Topeka KS 66601-3506

Kansas
Department of Revenue

Phone: 785-368-8222
Fax: 785-296-1279
www.ksrevenue.gov

Mark A. Burghart, Secretary
Laura Kelly, Governor

NOTICE 26-10

FEDERAL TAX CREDIT FOR CONTRIBUTIONS BY INDIVIDUALS TO SCHOLARSHIP GRANTING ORGANIZATIONS

(JULY 1, 2026)

During the 2026 Legislative Session Senate Bill 361 was passed and became law. Section 1 of the Bill provides that the state of Kansas elects to participate in the new federal tax credit for contributions of individuals to scholarship granting organizations pursuant to section 25F of the federal internal revenue code (IRC) of 1986, as amended, for all taxable years beginning after December 31, 2026. It also provides that, in accordance with section 25F of the IRC the state treasurer is required to annually provide to the secretary of the treasury or the secretary's designee any required information, including, but not limited to, a list of the scholarship granting organizations that meet the requirements described in section 25F of the IRC that are located in the state of Kansas.

The new law is effective July 1, 2026.

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:

Taxpayer Assistance Center
Kansas Department of Revenue
Scott Office Building, 1st Floor
120 SE 10th Ave
P. O. Box 3506
Topeka, KS 66601-3506
Phone: 785-368-8222
Hearing Impaired TTY: 785-296-6461
Fax: 785-291-3614