

**141.524 Report by department on Education Opportunity Account Program. (See LRC Note below)**

The department shall provide the following information to the Interim Joint Committee on Appropriations and Revenue no later than November 1, 2022, and no later than November 1 of each year thereafter as long as the tax credit permitted by KRS 141.522 is taken:

- (1) All information contained in each annual report filed by an AGO as required by KRS 141.510 and the administrative regulations promulgated thereunder, with each eligible student's identifying information removed and replaced with an assigned unique identification number;
- (2) The number and total amount of EOAs awarded by AGOs to EOA students reported by household income range intervals of five thousand dollars (\$5,000);
- (3) The number and total amount of EOAs awarded by AGOs to EOA students:
  - (a) Who are currently in the Commonwealth's foster care program;
  - (b) Who have previously received an EOA under this section; and
  - (c) Who are members of a household in which a student has previously received an EOA under this section; and
- (4) Any other information that may be necessary to assist the members of the General Assembly in determining that the purposes of this tax credit are being fulfilled.

**Effective:** June 29, 2021

**History:** Created 2021 Ky. Acts ch. 167, sec. 17, effective June 29, 2021.

**Legislative Research Commission Note** (12/15/2022). On December 15, 2022, the Kentucky Supreme Court ruled that the Education Opportunity Account Act, KRS 141.500 to 141.528, as enacted in 2021 HB 563 (2021 Ky. Acts ch. 167), "violates the proscription in Section 184 of the Kentucky Constitution on the raising or collecting of 'sum[s]' for 'education other than in common schools.'" *Commonwealth ex rel. Cameron v. Johnson, et al.*, 2021-SC-0518-TG.