

SENATE BILL No. 80

By Committee on Assessment and Taxation

1-23

1 AN ACT concerning taxation; relating to homestead property tax refund
2 claims; excluding social security payments from household income for
3 eligibility of seniors and disabled veterans related to increased property
4 tax claims; amending K.S.A. 2022 Supp. 79-4508a and repealing the
5 existing section.
6

7 *Be it enacted by the Legislature of the State of Kansas:*

8 Section 1. K.S.A. 2022 Supp. 79-4508a is hereby amended to read as
9 follows: 79-4508a. (a) For tax year 2022, and all tax years thereafter, the
10 amount of any claim pursuant to this section shall be computed by
11 deducting the claimant's base year ad valorem tax amount for the
12 homestead from the claimant's homestead ad valorem tax amount for the
13 tax year for which the refund is sought.

14 (b) As used in this section:

15 (1) "Base year" means the year in which an individual becomes an
16 eligible claimant and who is also eligible for a claim for refund pursuant to
17 this section. For any individual who would otherwise be an eligible
18 claimant prior to 2021, such base year shall be deemed to be 2021 for the
19 purposes of this act.

20 (2) "Claimant" means a person who has filed a claim under the
21 provisions of this act and was, during the entire calendar year preceding
22 the year in which such claim was filed for refund under this act, except as
23 provided in K.S.A. 79-4503, and amendments thereto, both domiciled in
24 this state and was: (A) A person who is 65 years of age or older; or (B) a
25 disabled veteran. The surviving spouse of a person 65 years of age or older
26 or a disabled veteran who was receiving benefits pursuant to this section at
27 the time of the claimant's death shall be eligible to continue to receive
28 benefits until such time the surviving spouse remarries.

29 (3) "Household income" means all income as defined in K.S.A. 79-
30 4502(a), and amendments thereto, excluding all payments received under
31 the federal social security act received by persons of a household in a
32 calendar year while members of such household. The provisions of this
33 paragraph shall apply for tax year 2023, and all tax years thereafter.

34 (c) A claimant shall only be eligible for a claim for refund under this
35 section if:

36 (1) The claimant's household income for the year in which the claim

1 is filed is \$50,000 or less; and

2 (2) the appraised value of the claimant's homestead for the base year
3 is \$350,000 or less.

4 The provisions of K.S.A. 79-4522, and amendments thereto, shall not
5 apply to a claim pursuant to this section. In the case of all tax years
6 commencing after December 31, 2022, the upper limit household income
7 threshold amount prescribed in this subsection shall be increased by an
8 amount equal to such threshold amount multiplied by the cost-of-living
9 adjustment determined under section 1(f)(3) of the federal internal revenue
10 code for the calendar year in which the taxable year commences.

11 (d) A taxpayer shall not be eligible for a homestead property tax
12 refund claim pursuant to this section if such taxpayer has received for such
13 property for such tax year either: (1) A homestead property tax refund
14 pursuant to K.S.A. 79-4508, and amendments thereto; or (2) the selective
15 assistance for effective senior relief (SAFESR) credit pursuant to K.S.A.
16 79-32,263, and amendments thereto.

17 (e) The amount of any claim shall be computed to the nearest \$1.

18 (f) The provisions of this section shall be a part of and supplemental
19 to the homestead property tax refund act.

20 Sec. 2. K.S.A. 2022 Supp. 79-4508a is hereby repealed.

21 Sec. 3. This act shall take effect and be in force from and after its
22 publication in the statute book.