

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; **increasing the appraised value threshold for eligibility;**  
5 amending K.S.A. 2022 Supp. 79-4508a and repealing the existing  
6 section.

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

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

15 (b) As used in this section:

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

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

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

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

1 (1) The claimant's household income for the year in which the claim  
2 is filed is \$50,000 or less; and

3 (2) the appraised value of the claimant's homestead for the base year  
4 is ~~\$350,000~~ **\$595,000** or less.

5 The provisions of K.S.A. 79-4522, and amendments thereto, shall not  
6 apply to a claim pursuant to this section. In the case of all tax years  
7 commencing after December 31, 2022, the upper limit household income  
8 threshold amount prescribed in this subsection shall be increased by an  
9 amount equal to such threshold amount multiplied by the cost-of-living  
10 adjustment determined under section 1(f)(3) of the federal internal revenue  
11 code for the calendar year in which the taxable year commences. ***In the***  
12 ***case of all base years commencing after December 31, 2021, the upper***  
13 ***limit appraised value threshold amount prescribed in this subsection***  
14 ***shall be increased each year to reflect the average percentage change in***  
15 ***statewide residential valuation of existing residential real property for***  
16 ***the preceding 10 years.***

17 (d) A taxpayer shall not be eligible for a homestead property tax  
18 refund claim pursuant to this section if such taxpayer has received for such  
19 property for such tax year either: (1) A homestead property tax refund  
20 pursuant to K.S.A. 79-4508, and amendments thereto; or (2) the selective  
21 assistance for effective senior relief (SAFESR) credit pursuant to K.S.A.  
22 79-32,263, and amendments thereto.

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

24 (f) ***The household income and appraised value amendments made***  
25 ***to this section by this act shall apply retroactively, and the deadline to***  
26 ***file claims for tax year 2022 shall be extended to on or before April 15,***  
27 ***2024.***

28 (g) The provisions of this section shall be a part of and supplemental  
29 to the homestead property tax refund act.

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

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