

## HOUSE BILL No. 2857

By Representatives Mah, Ballard, Carlin, Crow, Dillmore, Feuerborn, Flaharty, Garcia, Gatewood, Grant, Hawk, Henderson, Henry, Hill, Kirk, Kuether, Loganbill, Long, Menghini, M. Miller, Pauls, Phelps, Ruiz, Sawyer, B. Sharp, Thull, Treaster, Trimmer, Ward and Winn

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12 AN ACT concerning the homestead property tax refund act; relating to  
13 computation of amount of claim; amending K.S.A. 2005 Supp. 79-4508  
14 and repealing the existing section.  
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16 *Be it enacted by the Legislature of the State of Kansas:*

17 Section 1. K.S.A. 2005 Supp. 79-4508 is hereby amended to read as  
18 follows: 79-4508. (a) (1) Commencing in the tax year beginning after  
19 December 31, 2005, the amount of any claim pursuant to this act *by a*  
20 *claimant other than a claimant as described in subsection (a)(2)* shall be  
21 computed by deducting the amount computed under column (2) from  
22 the amount of claimant's property tax accrued and/or rent constituting  
23 property tax accrued.

(1)		(2)
At least	But not more than	Deduction from property tax accrued and/or rent constituting property tax accrued
\$0	\$3,000	\$0
3,001	4,000	12%
4,001	<del>26,300</del> 27,000	12% plus 4% of every \$1,000, or fraction thereof, of income in excess of \$4,001

31 (2) *Commencing in the tax year beginning after December 31, 2005, the amount of any*  
32 *claim pursuant to this act by a claimant who is a person who is 65 years of age or older*  
33 *shall be computed buy deducting the amount computed under column (2) from the amount*  
34 *of the claimant's property tax accrued or rent constituting property tax accrued, or both.*

(1)		(2)
At least	But not more than	Deduction from property tax accrued or rent constituting property tax accrued, or both
\$0	\$3,000	\$0
3,001	4,000	6%
4,001	50,000	6% plus 2% of every \$1,000, or fraction thereof, of income in excess of \$4,001

42 (b) The director of taxation shall prepare a table under which claims  
43 under this act shall be determined. The amount of claim for each bracket

1 shall be computed only to the nearest \$1.

2 (c) The claimant may elect not to record the amount claimed on the  
3 claim. The claim allowable to persons making this election shall be  
4 computed by the department which shall notify the claimant by mail of  
5 the amount of the allowable claim.

6 (d) In the case of all tax years commencing after December 31, 2004,  
7 the upper limit threshold amount prescribed in ~~this section~~ *subsections*  
8 *(a)(1) and (a)(2)*, shall be increased by an amount equal to such threshold  
9 amount multiplied by the cost-of-living adjustment determined under  
10 section 1(f)(3) of the federal internal revenue code for the calendar year  
11 in which the taxable year commences.

12 Sec. 2. K.S.A. 2005 Supp. 79-4508 is hereby repealed.

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