

**HOUSE BILL No. 2859**

By Committee on Taxation

2-8

9 AN ACT concerning the homestead property tax refund act; relating to  
10 computation of amount of claim; amending K.S.A. 2005 Supp. 79-4508  
11 and repealing the existing section.  
12

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

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

(1)		(2)
Claimants household income		Deduction from property tax accrued and/ or rent constituting property tax accrued
At least	But not more than	
\$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

28 (2) *Commencing in the tax year beginning after December 31, 2005,*  
29 *the amount of any claim pursuant to this act by a claimant who is a person*  
30 *who is 65 years of age or older and whose homestead is valued at \$150,000*  
31 *or less shall be computed by deducting the amount computed under col-*  
32 *umn (2) from the amount of the claimant's property tax accrued or rent*  
33 *constituting property tax accrued, or both.*

(1)		(2)
Claimants household income		Deduction from property tax accrued and/or rent constituting property tax accrued, or both
At least	But not more than	
\$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

41 (b) The director of taxation shall prepare a table under which claims  
42 under this act shall be determined. The amount of claim for each bracket  
43 shall be computed only to the nearest \$1.

- 1 (c) The claimant may elect not to record the amount claimed on the  
2 claim. The claim allowable to persons making this election shall be com-  
3 puted by the department which shall notify the claimant by mail of the  
4 amount of the allowable claim.
- 5 (d) In the case of all tax years commencing after December 31, 2004,  
6 the upper limit threshold amount prescribed in ~~this section~~ *subsections*  
7 *(a)(1) and (a)(2)*, shall be increased by an amount equal to such threshold  
8 amount multiplied by the cost-of-living adjustment determined under  
9 section 1(f)(3) of the federal internal revenue code for the calendar year  
10 in which the taxable year commences.
- 11 Sec. 2. K.S.A. 2005 Supp. 79-4508 is hereby repealed.
- 12 Sec. 3. This act shall take effect and be in force from and after its  
13 publication in the statute book.