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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: January 30, 2023

Subject: House Bill No. 2036

Summary

House Bill No. 2036 provides a property tax exemption for homestead property of certain retired and disabled veterans.

Section 1 – Provides a property tax exemption from a person’s homestead commencing in tax year 2024 to the following extent:

- (1) 60% of such homestead property’s assessed value for a disabled veteran who has a disability rating of at least 30% but less than 40% from a service-connected disability.
- (2) 70% of such homestead property’s assessed value for a disabled veteran who has a disability rating of at least 40% but less than 50% from a service-connected disability.
- (3) 80% of such homestead property’s assessed value for a disabled veteran who has a disability rating of at least 50% but less than 60% from a service-connected disability.
- (4) 90% of such homestead property’s assessed value for a disabled veteran who has a disability rating of at least 60% but less than 70% from a service-connected disability.
- (5) Full exemption for a disabled veteran is permanently confined to a wheelchair or who has a disability rating of at least 70%.
- (6) Full exemption for a disabled veteran 65 year of age or older.

A surviving spouse of a qualifying individual would also be entitled to the exemption until such surviving spouse remarries.