



**I write in support of SB 40. MOAA's Kansas Council of Chapters seeks to reduce the state taxation burden on the military community.** SB 40 will reduce the property tax burden for low income veterans drawing social security payments and for certain service-connected disabled veterans.

**However, the bill could be improved by recognizing all service-connected disabled veterans.** This bill modifies the Homestead Property Tax Refund Act. Part of that law is the definition of disabled veteran found in K.S.A. 79-4502(i). That definition excludes two groups of disabled veterans: those veterans whose disability was rated at 40% or less and those veterans whose disability was granted under Title 10 U.S. Code Chapter 61 authority.

There are two equally valid administrative processes under federal law to grant veterans of military service disability compensation. Those statutory authorities are found in Title 38 U.S. Code Chapter 11 entitled "Compensation for Physical Disability or Death" and Title 10 U.S. Code Chapter 61 entitled "Retirement or Separation for Physical Disability." **Both groups of veterans should be treated equally under Kansas law.** Only the Title 38 Chapter 11 process is specifically cited in the current Homestead Property Tax Refund Act.

The demographic of service-connected disabled veterans in Kansas comprises roughly 45,000 individuals. That cohort is further rated by disability percentages expressed in units of 10 percentage points from 0% to 100%. While **MOAA advocates for all members of the military community**, MOAA believes it is an appropriate exercise of legislative discretion to limit tax provisions to those most severely disabled.

This legislative session is filled with property tax bills for consideration. MOAA supports the broadest relief to the largest portion of the military community. Please do not exclude certain medically retired veterans from tax relief by failing to **recognize the validity of the federal law used to evaluate and establish their service-connected disability.**

Respectfully submitted,

*Mike Kelly*

**State Legislative Chair  
Kansas Council of Chapters**

