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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 15, 2024

Subject: House Bill No. 2636

Summary

House Bill No. 2636 provides that individuals that rent would be eligible for the Homestead Property Tax Refund Act that provides claims under the original Homestead program.

Pursuant to the bill, the amount of refund under would be derived from the rent constituting property taxes accrued. This is defined to include 15% of the gross rent actually paid in cash or its equivalent in 2024 or any taxable year thereafter by a claimant and claimant's household solely for the right of occupancy of a Kansas homestead on which ad valorem property taxes were levied in full for that year. The rent constituting property taxes accrued would be used instead of property taxes accrued in the calculation of amount of refund.