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MEMORANDUM

To: Members of the House Committee on Taxation
From: Office of Revisor of Statutes
Date: February 6, 2025
Subject: House Bill No. 2074 (As Introduced)

Summary

House Bill No. 2074 includes renters as eligible to participate in homestead property tax refund claims.

Under the bill, renters would qualify for a refund under the homestead program starting in 2025. In determining the amount of the refund - "rent constituting property taxes accrued" would be defined to mean 15% of the gross rent actually paid in cash or its equivalent by a claimant and claimant's household solely for the right of occupancy of a Kansas homestead. This amount would be used to determine the amount of the refund pursuant to the current refund formula.