



Adam C. Proffitt, Director

Laura Kelly, Governor

February 18, 2026

The Honorable Caryn Tyson, Chairperson
 Senate Committee on Assessment and Taxation
 300 SW 10th Avenue, Room 548-S
 Topeka, Kansas 66612

Dear Senator Tyson:

SUBJECT: Fiscal Note for SB 455 by Senator Corson

In accordance with KSA 75-3715a, the following fiscal note concerning SB 455 is respectfully submitted to your committee.

SB 455 would allow renters to claim the Homestead Property Tax Refund for tax year 2026 and in each future tax year. The bill would allow renters to use 15.0 percent of their gross rent paid as a proxy for property taxes paid.

Estimated State Fiscal Effect			
	FY 2026	FY 2027	FY 2028
Expenditures			
State General Fund	--	\$283,997	\$146,262
Fee Fund(s)	--	--	--
Federal Fund	--	--	--
Total Expenditures	--	\$283,997	\$146,262
Revenues			
State General Fund	--	(\$14,080,000)	(\$14,080,000)
Fee Fund(s)	--	--	--
Federal Fund	--	--	--
Total Revenues	--	(\$14,080,000)	(\$14,080,000)
FTE Positions	--	2.00	2.00

The Department of Revenue estimates that SB 455 would decrease State General Fund revenues by \$14,080,000 in FY 2027, FY 2028, and FY 2029. To formulate these estimates, the Department of Revenue reviewed data from the U.S. Census and the Homestead Property Tax Refund Program. The Department estimates that adding renters to the Homestead Property Tax Refund Program would increase the number of eligible households by 56,336. The Department indicates that the Homestead Property Tax Refund was last available to renters in tax year 2012 and estimates that taxpayers would claim approximately \$14,080,000 in additional Homestead Property Tax Refunds in each year beginning in tax year 2026 or FY 2027.

The Department indicates that the bill would require \$283,997 from the State General Fund in FY 2027 to implement the bill and to modify the automated tax system. The bill would require the Department to hire 2.00 new FTE positions to answer questions from taxpayers and to assist with the administration of the changes to this program. The Department estimates that ongoing expenses for salaries and wages for the 2.00 new FTE positions would total \$146,262 from the State General Fund in FY 2028. The required programming for this bill by itself would be performed by existing staff of the Department of Revenue. In addition, if the combined effect of implementing this bill and other enacted legislation exceeds the Department's programming resources, or if the time for implementing the changes is too short, additional expenditures for outside contract programmer services beyond the Department's current budget may be required. Any fiscal effect associated with SB 455 is not reflected in *The FY 2027 Governor's Budget Report*.

Sincerely,



Adam C. Proffitt
Director of the Budget

cc: Lynn Robinson, Department of Revenue