

As Amended by Senate Committee

As Amended by House Committee

Session of 2025

HOUSE BILL No. 2231

By Committee on Taxation

Requested by Zach Denney on behalf of the Department of Revenue

2-4

1 AN ACT concerning income taxation; relating to personal exemptions;
2 providing an additional personal exemption for head of household tax
3 filers; **increasing the personal exemption for certain disabled**
4 **~~members of the armed forces~~ veterans; relating to homestead**
5 ***property tax refund claims; modifying the definition of household***
6 ***income and increasing the household income and the appraised***
7 ***value thresholds for eligibility of seniors and disabled veterans***
8 ***related to increased property tax claims;*** amending K.S.A. 2024 Supp.
9 79-32,121 ***and 79-4508a*** and repealing the existing ~~section~~ ***sections.***

10
11 *Be it enacted by the Legislature of the State of Kansas:*

12 Section 1. K.S.A. 2024 Supp. 79-32,121 is hereby amended to read as
13 follows: 79-32,121. (a) ~~For tax year 2024, and all tax years thereafter,~~ A
14 taxpayer shall be allowed a Kansas exemption as follows:

15 (1) In the case of married individuals filing a joint return, a personal
16 exemption of \$18,320;

17 (2) in the case of all other individuals with a filing status of single,
18 head of household or married filing separate, a personal exemption of
19 \$9,160; and

20 (3) in addition to the amount allowed pursuant to paragraph (1) or (2),
21 a personal exemption of \$2,320 for each dependent for which such
22 taxpayer is entitled to a deduction for the taxable year for federal income
23 tax purposes.

24 (b) In addition to the exemptions provided in subsection (a);:

25 (1) *Any individual filing a federal income tax return under the status*
26 *of head of household, as defined in 26 U.S.C. § 2(b), shall be allowed an*
27 *additional Kansas exemption of \$2,320 for tax year 2024 and all tax years*
28 *thereafter; and*

29 (2) any individual who has been honorably discharged from active
30 service in any branch of the armed forces of the United States and who is
31 certified by the United States department of veterans affairs or its
32 successor to be in receipt of disability compensation at the 100% rate, if
33 the disability is permanent and was sustained through military action or

1 accident or resulted from disease contracted while in such active service,
2 such individual shall be allowed an additional Kansas exemption of ~~\$2,250~~
3 ~~for tax year 2023 and all tax years thereafter~~ **\$2,320 for tax year 2025 and**
4 **all tax years thereafter.**

5 ***Sec. 2. K.S.A. 2024 Supp. 79-4508a is hereby amended to read as***
6 ***follows: 79-4508a. (a) For tax year 2022; and all tax years thereafter, the***
7 ***amount of any claim pursuant to this section shall be computed by***
8 ***deducting the claimant's base year ad valorem tax amount for the***
9 ***homestead from the claimant's homestead ad valorem tax amount for***
10 ***the tax year for which the refund is sought.***

11 ***(b) As used in this section:***

12 ***(1) "Base year" means the year in which an individual becomes an***
13 ***eligible claimant and who is also eligible for a claim for refund pursuant***
14 ***to this section. For any individual who would otherwise be an eligible***
15 ***claimant prior to 2021, such base year shall be deemed to be 2021 for***
16 ***the purposes of this act.***

17 ***(2) "Claimant" means a person who has filed a claim under the***
18 ***provisions of this act and was, during the entire calendar year preceding***
19 ***the year in which such claim was filed for refund under this act, except***
20 ***as provided in K.S.A. 79-4503, and amendments thereto, both domiciled***
21 ***in this state and was: (A) A person who is 65 years of age or older; or (B)***
22 ***a disabled veteran. The surviving spouse of a person 65 years of age or***
23 ***older or a disabled veteran who was receiving benefits pursuant to this***
24 ***section at the time of the claimant's death shall be eligible to continue to***
25 ***receive benefits until such time the surviving spouse remarries.***

26 ***(3) For tax year 2025 and all tax years thereafter, "household***
27 ***income" means the total Kansas adjusted gross income of all persons of a***
28 ***household in a calendar year while members of such household.***

29 ***(c) A claimant shall only be eligible for a claim for refund under***
30 ***this section if:***

31 ***(1) (A) For tax years 2022, 2023 and 2024, the claimant's***
32 ***household income for the year in which the claim is filed is \$50,000 or***
33 ***less, except as adjusted under the cost-of-living adjustment in effect prior***
34 ***to June 30, 2025; and***

35 ***(B) for tax year 2025 and all tax years thereafter, the claimant's***
36 ***household income for the year in which the claim is filed is \$80,000 or***
37 ***less; and***

38 ***(2) (A) For base years 2021, 2022 and 2023, the appraised value of***
39 ***the claimant's homestead for the base year is \$350,000 or less; and***

40 ***(B) for base year 2024 and all base years thereafter, the appraised***
41 ***value of the claimant's homestead for the base year is \$450,000 or less.***

42 ***The provisions of K.S.A. 79-4522, and amendments thereto, shall not***
43 ***apply to a claim pursuant to this section. In the case of all tax years***

1 *commencing after December 31, ~~2022~~ 2025, the upper limit household*
2 *income threshold amount prescribed in this subsection shall be*
3 *increased by an amount equal to such threshold amount multiplied by*
4 *the cost-of-living adjustment determined under section 1(f)(3) of the*
5 *federal internal revenue code for the calendar year in which the taxable*
6 *year commences. In the case of all base years commencing after*
7 *December 31, 2024, the upper limit appraised value threshold amount*
8 *prescribed in this subsection shall be increased each year from the*
9 *previous year to reflect the average percentage change in statewide*
10 *residential valuation of existing residential real property for the preceding*
11 *10 years.*

12 *(d) A taxpayer shall not be eligible for a homestead property tax*
13 *refund claim pursuant to this section if such taxpayer has received for*
14 *such property for such tax year either: (1) A homestead property tax*
15 *refund pursuant to K.S.A. 79-4508, and amendments thereto; or (2) the*
16 *selective assistance for effective senior relief (SAFESR) credit pursuant*
17 *to K.S.A. 79-32,263, and amendments thereto.*

18 *(e) The amount of any claim shall be computed to the nearest \$1.*

19 *(f) The provisions of this section shall be a part of and*
20 *supplemental to the homestead property tax refund act.*

21 ~~Sec. 2.~~ 3. K.S.A. 2024 Supp. 79-32,121~~is~~ and 79-4508a are hereby
22 repealed.

23 ~~Sec. 3.~~ 4. This act shall take effect and be in force from and after its
24 publication in the statute book.