

SENATE BILL No. 397

By Senators Warren, Gossage, Rose, Shane, Thomas and Thompson

1-27

AN ACT concerning taxation; relating to the homestead property tax refund act; providing that a person shall not lose eligibility for a homestead property tax refund claim or the selective assistance for effective senior relief (SAFESR) tax credit if the appraised valuation of the homestead subsequently exceeds \$350,000 after qualifying in a previous tax year; amending K.S.A. 79-4522 and repealing the existing section.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 79-4522 is hereby amended to read as follows: 79-4522. (a) *Except as provided in subsection (b), a person owning or occupying a homestead for which the appraised valuation for property tax purposes exceeds \$350,000 in any year shall not be entitled to claim a refund of property taxes under the homestead property tax refund act for any such year.*

(b) *For tax year 2026 and all tax years thereafter, a person who received a refund under this act or a credit pursuant to K.S.A. 79-32,263, and amendments thereto, for any previous tax year when the person's homestead had an appraised valuation not exceeding \$350,000 shall not lose eligibility for any subsequent tax year in the event that the appraised valuation of such homestead exceeds \$350,000 for any such subsequent tax year if the person otherwise satisfies the statutory requirements for such a refund or credit.*

(c) *The provisions of this section shall apply to claims pursuant to K.S.A. 79-32,263 and 79-4508, and amendments thereto, but shall not apply to claims pursuant to K.S.A. 2025 Supp. 79-4508a, and amendments thereto.*

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

Sec. 2. K.S.A. 79-4522 is hereby repealed.

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