

## SENATE BILL No. 397

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

1-27

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

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

10 Section 1. K.S.A. 79-4522 is hereby amended to read as follows: 79-  
11 4522. (a) *Except as provided in subsection (b), a person owning or*  
12 *occupying a homestead for which the appraised valuation for property tax*  
13 *purposes exceeds \$350,000 in any year shall not be entitled to claim a*  
14 *refund of property taxes under the homestead property tax refund act for*  
15 *any such year.*

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

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

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

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 K.S.A. 79-4522 is hereby repealed.

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