Session of 2025

HOUSE BILL No. 2005

By Representatives Proctor, Barrett, Bergquist, Blex, Bloom, Bohi, Buehler, Butler, Chauncey, Collins, Delperdang, Ellis, Esau, Essex, Goddard, Howerton, Kessler, Minnix, Moser, Neelly, Resman, Rhiley, Roeser, Steele, Sweely, Thompson, Turk and Waymaster

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AN ACT concerning income taxation; establishing the veterans' valor property tax relief act; providing an income tax credit or refund for eligible individuals.

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

Section 1. (a) This act shall be known and may be cited as the veterans' valor property tax relief act.

(b) There shall be allowed as a credit against the tax liability of a taxpayer imposed under the Kansas income tax act for tax year 2025, and all tax years thereafter, in an amount equal to 75% of the amount of property and ad valorem taxes actually and timely paid by a taxpayer who has been deemed to be totally disabled, permanently and totally disabled, or unemployable pursuant to 38 C.F.R. § 3.340 if such taxes were paid upon real or personal property used for residential purposes of such taxpayer that is the taxpayer's principal place of residence for the tax year in which the tax credit is claimed.

(c) The amount of any such credit for any such taxpayer shall not exceed the amount of property and ad valorem taxes paid by such taxpayer as specified in this section. A taxpayer shall not take the credit pursuant to this section if such taxpayer has received a homestead property tax refund pursuant to K.S.A. 79-4501 et seq., and amendments thereto, or a credit pursuant to the selective assistance for effective senior relief pursuant to K.S.A. 79-32,263, and amendments thereto, for such property for such tax year.

(d) Subject to the provisions of this section, if the amount of such tax credit exceeds the taxpayer's income tax liability for the taxable year, the amount of such excess credit that exceeds such tax liability shall be refunded to the taxpayer.

(e) The secretary of revenue shall adopt rules and regulations regarding the filing of documents that support the amount of the credit claimed pursuant to this section.

(f) The provisions of this act shall be a part of and supplemental to the homestead property tax refund act, except that the income or appraised valuation limits set forth in the homestead property tax refund act shall not

apply to this section.

Sec. 2. This act shall take effect and be in force from and after its publication in the statute book.