Session of 2025

HOUSE BILL No. 2058

By Committee on Taxation

Requested by Representative Thompson

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AN ACT concerning income taxation; relating to credits; providing for an increased amount of income for eligibility of individuals for the selective assistance for effective senior relief credit; amending K.S.A. 79-32,263 and repealing the existing section.

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

Section 1. K.S.A. 79-32,263 is hereby amended to read as follows: 79-32,263. *(a)* This act shall be known and may be cited as the selective assistance for effective senior relief (SAFESR).

(b) There shall be allowed as a credit against the tax liability of a taxpayer imposed under the Kansas income tax act, the following: ~~(a) For tax years 2008, 2009 and 2010, an amount equal to 45% of the amount of property and ad valorem taxes actually and timely paid as described in this section; and (b)~~

(1) For tax ~~year~~ *years* 2011 ~~and all tax years thereafter~~ *through 2024*, an amount equal to 75% of the amount of property and ad valorem taxes actually and timely paid by a taxpayer who is 65 years of age or older and who has household income equal to or less than 120% of the federal poverty level for two persons if such taxes were paid upon real or personal property used for residential purposes of such taxpayer ~~which~~ *that* is the taxpayer's principal place of residence for the tax year in which the tax credit is claimed*; and*

(2) (A) for tax year 2025, and all tax years thereafter, an amount equal to 75% of the amount of property and ad valorem taxes actually and timely paid by a taxpayer who is 65 years of age or older and who has household income equal to or less than $28,000 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.

(B) In the case of tax year 2026, and all tax years thereafter, the amount of household income prescribed in subparagraph (A) and any subsequent changes pursuant to this subparagraph shall be increased by an amount equal to such amount multiplied by the cost-of-living adjustment determined under section 1(f)(3) of the federal internal revenue code for the calendar year in which the taxable year commences.

(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, 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 ~~which~~ *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) For purposes of this section, "household income" means all income as defined in K.S.A. 79-4502(a), and amendments thereto, including any payments received under the federal social security act, received by persons of a household in a calendar year while members of such household.

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

Sec. 2. K.S.A. 79-32,263 is hereby repealed.

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