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3 As Amended by House Committee

4 Session of 2001

5  
6 HOUSE BILL No. 2377

7  
8 By Representatives Toplikar, Campbell, Cook, Faber, Gatewood, Gilbert,  
9 Howell, Huebert, Huff, Humerickhouse, Huy, Kauffman, Kirk, Lar-  
10 kin, P. Long, Mayans, Mays, McCreary, McLeland, Merrick, Judy  
11 Morrison, Myers, Newton, Novascone, Osborne, Ostmeyer, Palmer,  
12 Patterson, T. Powell, Powers, Pyle, Shultz, Tafanelli and D. Williams

13  
14 2-7

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16 AN ACT relating to income taxation; allowing credits therefrom for prop-  
17 erty tax paid by certain individuals[; **providing check-offs for school**  
18 **districts**][; **providing check-offs for home community-based**  
19 **service waivers**].

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

22 Section 1. (a) For all taxable years commencing after December 31,  
23 ~~2000~~ **2001**, there shall be allowed as a credit against the tax liability  
24 imposed by the Kansas income tax act upon a resident individual who is  
25 65 years of age or older an amount equal to the product of the property  
26 tax actually and timely paid upon such individual's principal dwelling dur-  
27 ing the appropriate income tax year multiplied by the applicable per-  
28 centage determined in accordance with the following schedule:

29 Taxpayers Kansas	Applicable % of
30 Adjusted Gross Income	Property tax paid
31 \$0 to \$10,000 .....	30%
32 Over \$10,000 but not over \$20,000 .....	20%
33 Over \$20,000 but not over \$30,000 .....	10%
34 Over \$30,000 .....	0

35 (b) As used in this section, "taxpayer's Kansas adjusted gross income"  
36 shall be determined without regard to the modifications specified by sub-  
37 sections (c)(i), (ii) regarding Kansas public employee retirement system  
38 retirement benefits, (vii), (ix) and (xii) of K.S.A. 79-32,117, and amend-  
39 ments thereto, and shall not include social security disability payments.

40 (c) If the amount of the tax credit determined pursuant to this section  
41 exceeds the individual's tax liability for any taxable year, such excess  
42 amount shall be refunded to the individual.

43 (d) Any individual who claims the credit allowable pursuant to this

1 section shall not be eligible to make a claim pursuant to the homestead  
2 property tax refund act.

3 **[Sec. 2. (a) For all taxable years commencing after December**  
4 **31, 2001, each Kansas state individual income tax return form shall**  
5 **contain a designation as follows:**

6 **[Unified School District Contribution. Check if you wish to do-**  
7 **note, in addition to your tax liability, or designate from your re-**  
8 **fund, \_\_\_\_\_ \$2, \$\_\_\_\_\_, and designate the district to which**  
9 **such donation or designation is to be made.**

10 **[(b) The director of taxation of the department of revenue shall**  
11 **determine annually on or before August 1 of each year the total**  
12 **amount designated or donated for contribution to each unified**  
13 **school district, and shall certify such amount to the director of**  
14 **accounts and reports. Upon receipt of such certification, the di-**  
15 **rector of accounts and reports shall issue a warrant for the amount**  
16 **certified to each treasurer of a unified school district to which con-**  
17 **tributions have been made. In the case where donations are made**  
18 **pursuant to subsection (a), the director shall remit the entire**  
19 **amount thereof to the state treasurer who shall credit the same to**  
20 **the state general fund.]**

21 **[Sec. 3. (a) For all taxable years commencing after December**  
22 **31, 2001, each Kansas state individual income tax return form shall**  
23 **contain a designation as follows:**

24 **[Home Community-Based Service Waivers. Check if you wish to**  
25 **donate, in addition to your tax liability, or designate from your**  
26 **refund, \_\_\_\_\_ \$2, \$\_\_\_\_\_.]**

27 **[(b) The director of taxation of the department of revenue shall**  
28 **determine annually on or before August 1 of each year the total**  
29 **amount designated or donated for contribution and shall certify**  
30 **such amount to the state treasurer who shall credit the entire**  
31 **amount thereof to the social and rehabilitation services fee fund.**  
32 **In the case where donations are made pursuant to subsection (a),**  
33 **the director shall remit the entire amount thereof to the state trea-**  
34 **surer who shall credit the same to such fund.]**

35 ~~Sec. 4.~~ [4.] This act shall take effect and be in force from and after  
36 its publication in the statute book.

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