

*[As Amended by Senate Committee of the Whole]*

*Session of 2008*

## SENATE Substitute for HOUSE BILL No. 2529

By Committee on Assessment and Taxation

3-24

10 AN ACT concerning income taxation; relating to credits; property tax  
11 paid by certain taxpayers.  
12

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

14 Section 1. This act shall be known and may be cited as the selective  
15 assistance for effective senior relief (SAFESR). For all taxable years com-  
16 mencing after December 31, 2007, there shall be allowed as a credit  
17 against the tax liability of a taxpayer imposed under the Kansas income  
18 tax act, an amount equal to 75% of the amount of property and ad valorem  
19 taxes actually and timely paid by a taxpayer who is 65 years of age or older  
20 and who has household income equal to or less than 120% of the federal  
21 poverty level for two persons if such taxes were paid upon real or personal  
22 property used for residential purposes of such taxpayer which is the tax-  
23 payer's principal place of residence for the tax year in which the tax credit  
24 is claimed. The amount of any such credit for any such taxpayer shall not  
25 exceed the amount of property and ad valorem taxes paid by such taxpayer  
26 as specified in this section. A taxpayer shall not take the credit pursuant  
27 to this section if such taxpayer has received a homestead property tax  
28 refund pursuant to K.S.A. 79-4501 et seq., and amendments thereto, for  
29 such property for such tax year. Subject to the provisions of this section,  
30 if the amount of such tax credit exceeds the taxpayer's income tax liability  
31 for the taxable year, the amount of such excess credit which exceeds such  
32 tax liability shall be refunded to the taxpayer. The secretary of revenue  
33 shall adopt rules and regulations regarding the filing of documents that  
34 support the amount of the credit claimed pursuant to this section. For  
35 purposes of this section, "household income" means all income, including  
36 payments received under the federal social security act, received by per-  
37 sons of a household in a calendar year while members of such household.

38 ***[The provisions of this act shall be part of and supplemental to the***  
39 ***homestead property tax refund act.]***

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