

MINUTES OF THE HOUSE TAXATION COMMITTEE

The meeting was called to order by Chairman Kenny Wilk at 9:00 A.M. on March 2, 2007 in Room 519-S of the Capitol.

All members were present.

Committee staff present:

Chris Courtwright, Legislative Research Department
Gordon Self, Office of Revisor of Statutes
Kathy Beavers, Office Assistant

Conferees appearing before the committee:

Representative Pat Colloton
Richard Cram, Department of Revenue
Barney White - Citizen, Leawood, Kansas

Others attending:

See attached list.

The Chairman called for bill introductions.

Representative Anthony Brown requested a bill introduction on an element of the **HB 2495** balloon and requested that a separate bill be created on the balloon. Motion was seconded by Representative Carlson. The motion carried.

The Chairman noted that **HB 2495**, as amended, passed March 1, 2007. At the request of the chair the public hearing on **HB 2495**, as amended, will be reopened in the future. He requested that anyone interested should sign up to testify. Copies of the amendment are available through Legislative Research Department or Chairman Wilk's office.

HB 2514 - Income tax credit for income tax paid to another state to be determined without regard to any credits allowed by such state.

Gordon Self reviewed **HB 2514**. If passed, the amount of tax paid would be paid on amount of tax credit incurred.

Representative Pat Colloton testified in support of **HB 2514** (Attachment 1). She stated that the bill would encourage residents to donate to Kansas charities who support many Kansas medical and charitable non-profit organizations. For example, non-residents that work in Kansas would be allowed, when computing their Kansas income tax credit for the taxes paid to other states, to no longer be required to base such credits on the final liability after all income tax credits claimed in other states. This provides a reduction in their Kansas income tax liability to the extent of the credits claimed by Kansas taxpayers in other states.

Barney White, CPA, Leawood, Kansas, testified in support of **HB 2514**. He stated that the bill corrects the Kansas Individual Income Tax to allow state tax credits to have the same benefit to individuals that are currently provided to Kansas Corporate Income Tax payers (Attachment 2). The significance of this correction will result in additional funds being available from non-resident individual Kansas Income Taxpayers to financially contribute to Kansas economic and social programs that have been allocated various Kansas state tax credits.

Richard Cram, Kansas Department of Revenue (KDOR), reviewed the fiscal note for **HB 2514** (Attachment 3). He testified in opposition to the passage of **HB 2514** which could reduce fiscal year 2008 state general fund revenues by about \$5.4 million. Mr. Cram stated there approximately 135,000 Kansas residents who claim credit for taxes paid to other states. A KDOR annual report is compiled that shows how many filers claimed tax credits and how many were allowed.

It was recommended that the outcomes, time lines or sunsets be included in any tax credit that is passed. It was also recommended that reciprocity be included.

CONTINUATION SHEET

MINUTES OF THE House Taxation Committee at 9:00 A.M. on March 2, 2007 in Room 519-S of the Capitol.

The Chairman closed the public hearing on HB 2514.

HB 2430 - Increase of maximum refund and determination of the amount of claim under the homestead property tax refund act.

Secretary Joan Wagon, Kansas Department of Revenue (KDOR), distributed information regarding problems and solutions the department finds with the Homestead Refund System (Attachment 4). The Homestead Claim Booklet was handed out to the committee (Copy on file with Legislative Research Department and KDOR.)

A balloon on HB 2430 was distributed (Attachment 5). Gordon Self explained the changes to the matrix that goes into the calculations of what a claimant is entitled to under the Homestead Property Tax Refund Act. The provisions for the increase in amounts is also returned to current law so that the upper threshold is subject to change based on CPI, etc. He also reviewed the changes and additions that were made, per the Interim Committees recommendation.

There is not an asset test provision in the balloon. Discussion ensued. Representative Menghini asked if the balloon would be retroactive to the people 67 but were on disability at the age of 65 and how would that affect them? Richard Cram stated that he would calculate what the fiscal note would be if this was amended.

Chairman Wilk moved to adopt the balloon as written. Representative Tim Owens seconded the motion. The motion passed.

Representative Nile Dillmore made a motion that the balloon be amended to read that the bill be retroactive to include people that were on disability at age 65 and were not eligible due to social security income used in the total net income calculation.

The motion was seconded by Representative Julie Menghini.

Chairman Wilk requested that Gordon Self and Chris Courtwright draft a balloon, that addressed all changes, to be reviewed at a later meeting.

Chairman Wilk adjourned the meeting at 10:45 a.m. The next meeting is March 6, 2007.

TAXATION COMMITTEE

DATE: MARCH 2, 2007

NAME	REPRESENTING
Chad Sullivan	Dept. of Revenue
Lori McNary	Dept of Revenue
REP STAN FROWNFETER	31 st DIST
Michelle Peterson	Capitol Strategis
Mark Burghart	Sprint
Terry Frederick	Sprint
Ngela Beshears	Sprint
Mike Murray	Feuburg
Dan Murray	Federico Consult
Mailee Carpenter	KS Chamber
Ashley Sheard	Lenexa Chamber
Janal Jones	United Healthcare
Sandy Braden	Hallmark Cards
Wes Ashton	Aquila
Bruce Larkin	KDOR
Richard Crain	KDOR

STATE OF KANSAS
HOUSE OF REPRESENTATIVES

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(913) 339-9246
pat@patcolloton.com

PAT COLLOTON
28TH DISTRICT

March 1, 2007

Dear Chairman Wilk and Tax Committee Members:

I support HB 2514 in part because it encourages donations to Kansas charities by those who support our many Kansas medical and charitable nonprofit organizations but who live in Missouri and work in Kansas. They will get this benefit under Missouri tax law only if Kansas passes the reciprocal bill which is HB 2514. HB 2514 would allow Kansans who work in other states when computing their Kansas income tax credit for the taxes paid to other states to no longer be required to base such credits on the final liability after all income tax credits claimed in other states. This effectively provides a reduction in their Kansas income tax liability to the extent of the credits claimed by Kansas taxpayers in other states. Therefore, Kansans who donate to Missouri charities will not lose the benefit of a tax credit because of their residence.

Corporations are able to use tax credits across state lines. Individuals should be able to do the same. The tax policy that makes it worthwhile for corporations to have this benefit should also apply to individuals.

I urge you to report HB 2514 favorably for passage.

Respectfully submitted,

Pat Colloton

**HS TAXATION COMMITTEE
3-2-2007
ATTACHMENT 1**

Date: March 2, 2007

TO: Chairman Wilk and Committee Members of the Kansas Committee on Taxation

RE: HB 2514

HB 2514 corrects the Kansas Individual Income Tax to allow state tax credits to have the same benefit to individuals that is currently provided to Kansas Corporate Income Tax payers.

The significance of this correction will result in additional funds being available from non resident individual Kansas Income Taxpayers to financially contribute to Kansas economic and social programs that have been allocated various Kansas state tax credits.

Without the change made by HB 2514 individuals who pay Kansas income taxes but are residents of another state do not participate in funding Kansas businesses and not-for-profit organizations trying to raise equity or contributions with tax credits.

With HB 2514 enacted Kansas organizations will be able to promote their program's credits immediately to Missouri residents working in Kansas since Missouri, in 2005, changed its similar tax statute to provide individual taxpayers equality with treatment already given corporations.

On behalf of individuals living in one state and working in another I support HB 2514 and encourage its enactment.

Barney White
12524 Catalina
Leawood, KS 66209
913.661.9682

Testimony to the House Taxation Committee

Richard Cram

March 2, 2007

Department Concerns with House Bill 2514

Representative Wilk, Chair, and Members of the Committee:

House Bill 2514, as introduced, amends K.S.A. 79-32,111 to provide that for purposes of the tax credit for taxes paid to another state, income tax paid to another state shall be determined without regard to any credit allowed by such state. This amendment to the calculation of the credit allowed for taxes paid to another state would allow a Kansas resident taxpayer to reduce their Kansas tax liability by the amount of any credit allowed by another state.

Provisions similar to the current version of K.S.A. 79-32,111 granting a resident taxpayer a credit against income tax owed to the taxing state for income tax paid to another state are typical in states that impose income tax. The department has interpreted the language "income tax paid to another state" to mean just that, payment of tax, net of credits claimed under the other state's tax laws. This interpretation is consistent with how many other states have interpreted similar provisions.

Our fiscal note (attached) estimates that this bill could reduce fiscal year 2008 state general fund revenues about \$5.4 million. The fiscal note provides a breakout by income tax bracket of Kansas residents claiming credits for tax paid to other states. It also indicates that \$4.8 million in Kansas income tax credits were claimed by 1,824 nonresidents filing Kansas income tax returns in tax year 2005. Of that group, 574 filers showed Missouri addresses on their returns and claimed \$980,000 in Kansas income tax credits. If approximately \$5 million in Kansas income tax credits are being claimed by nonresidents, then it seems reasonable to assume that a similar amount of other state income tax credits are currently being claimed by Kansas residents filing returns in other states. If, as the bill proposes, those credits are now to be treated as "tax paid" for purposes of determining the tax credit for taxes paid to another state, then a revenue reduction in the order of our \$5.4 million estimate would follow.

MEMORANDUM

To: Mr. Duane Goossen, Director
Division of Budget

From: Kansas Department of Revenue

Date: 02/21/2007

Subject: House Bill 2514
Introduced as a House Bill

Brief of Bill

House Bill 2514, as introduced, amends K.S.A. 79-32,111 to provide that for purposes of the tax credit for taxes paid to another state, income tax paid to another state shall be determined without regard to any credit allowed by such state.

The effective date of this bill is on publication in the statute book.

Fiscal Impact

Passage of this bill could reduce fiscal year 2008 state general fund revenues about \$5.4 million.

This amendment to the calculation of the credit allowed for taxes paid to another state would allow a Kansas resident taxpayer to reduce their Kansas tax liability by the amount of any credit allowed by another state.

Income tax statistics for tax year 2005 indicate nearly 134,852 Kansas residents claiming the credit for taxes paid to other states. The total amount of other state tax credits claimed is nearly \$284.1 million. No information exists to accurately estimate the impact of this bill. However, if 2% of Kansas resident taxpayers, or about 2,700, claiming the credit for taxes paid to other states claimed a credit of \$2,000 in another state, the impact to Kansas would be a reduction of about \$5.4 million in state general fund revenues (134,852 x 2% x \$2,000).

Resident Returns with Other States Tax Credit
Tax Year 2005

KAGI Brackets		Returns	Other States Tax Credit	Average
\$ -	\$ 25,000	22,517	\$ 4,190,203	\$ 186
\$ 25,000	\$ 50,000	33,991	\$ 20,694,770	\$ 609
\$ 50,000	\$ 75,000	26,019	\$ 28,084,468	\$ 1,079
\$ 75,000	\$ 100,000	19,244	\$ 29,919,645	\$ 1,555
\$ 100,000	\$ 250,000	25,826	\$ 75,286,148	\$ 2,915
\$ 250,000	\$ 500,000	4,370	\$ 35,528,332	\$ 8,130
\$ 500,000	\$ 1,000,000	1,811	\$ 29,130,766	\$ 16,085
\$ 1,000,000	\$ 2,500,000	738	\$ 24,405,268	\$ 33,069
\$ 2,500,000		336	\$ 36,849,357	\$ 109,671
Total		134,852	\$ 284,088,957	\$ 2,107

In tax year 2005, about 1,824 nonresident Kansas income tax taxpayers claimed Kansas credits of about \$4.8 million. The average credit amount claimed by nonresidents was about \$2,632.

Administrative Impact

None.

Administrative Problems and Comments

Taxpayer/Customer Impact

Legal Impact

None.

Approved By:



Joan Wagnon
Secretary of Revenue

Fixing the Disconnect Between the Homestead Refund and Property Taxes

The Problem with the Current Homestead Refund System

- The Homestead Refund is disconnected from the property tax system in two important ways.
 - The homestead refunds are made through the income tax system, thus providing income tax relief where property tax relief is most needed.
 - Property taxes are due in December and June, but the homestead refunds are made to taxpayers in late January through April. Thus, a four-month gap exists between the due date of December property taxes and the receipt of any homestead refund.
- Fixing this disconnect is important so that the homestead refund provides immediate and direct relief for the property taxes that cause the most difficulty for low-income taxpayers.

The Proposed Solution

- Use the homestead refund figures from the previous year's income tax return or from a "stand-alone" homestead refund application for direct June and December payments to the county treasurers instead of a homestead income tax refund.
- These payments would be applied directly to the property tax bills of the qualifying taxpayers, thus providing real and direct property tax relief.

An Example of the Proposal in Practice

- Under this plan, the homestead income tax refunds for 2006 would be deducted or refunded as usual through income taxes in January-April 2007.
- Instead of refunding this money through future income taxes, the homestead refund from the 2007 income tax return would be paid directly to county treasurers in June and December 2008.
- Likewise, the homestead refund from the 2008 income tax return would be paid directly to county treasurers in June and December 2009, and so on.
- To prevent a 14-17 month gap in payments, and to ensure no loss in benefits for the qualifying taxpayers, I would propose that the payments to county treasurers begin in December 2007 based on the 2006 income tax returns.
- Qualifying renters could continue to obtain the homestead refund in the current manner.
- Because the homestead refund for homeowners is now separate from the income tax system, this proposal would include the development of an independent homestead application by the Department of Revenue separate from the income tax form. These forms could be made available to taxpayers by the county treasurers offices or in the mail along with the next property tax bills or annual statements.

Advantages of this Proposal

- Instead of waiting until April (4 months after property taxes are due) for an income tax refund, the State would provide real property tax reductions at the time of the property tax bill in December and June.
- This approach would provide the direct property tax relief for lower income taxpayers demanded by most of our constituents.
- It would allow qualifying renters or homeowners who do not file income tax returns to profit from the program through a simple application to their county treasurers.

HOUSE BILL No. 2430

Proposed Amendments to House Bill No. 2430

By Committee on Taxation

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HS TAXATION COMMITTEE
3-2-2007
ATTACHMENT 5

9 AN ACT concerning taxation; relating to homestead property tax re-
10 funds; determination of amount of claim; maximum refund; amending
11 K.S.A. 79-4509 and K.S.A. 2006 Supp. 79-4508 and repealing the ex-
12 isting sections.

income verification; renters;

and 79-4511

79-4502 and

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

Section 1. K.S.A. 2006 Supp. 79-4502
see attachment #1

15 Section 1. K.S.A. 2006 Supp. 79-4508 is hereby amended to read as
16 follows: 79-4508. (a) Commencing in the tax year beginning after Decem-
17 ber 31, 2005 2006, the amount of any claim pursuant to this act shall be
18 computed by deducting the amount computed under column (2) from
19 the amount of claimant's property tax accrued and/or rent constituting
20 property tax accrued.

And by renumbering sections accordingly

(1)		(2)	
Claimants household income		Deduction from property tax accrued and/or rent constituting property tax accrued	
At least	But not more than		
\$0	\$6,000		
	\$3,000	\$0	
6,001	7,000	4%	
7,001	16,000		
3,001	20,000	4% plus 4% of every \$1,000, or fraction thereof, of income in excess of \$7,001	\$4,001
16,001	27,000	40% plus 5% of every \$1,000, or fraction thereof, of income in excess of \$16,001	
27,001	27,600		
20,001		75% plus 5% of every \$1,000, or fraction thereof, of income in excess of \$21,001 to a maximum of 95%	

(1)		(2)	
Claimants household income		Deduction from property tax accrued and/or rent constituting property tax accrued	
At least	But not more than		
\$0	\$6,000		
6,001	7,000		
7,001	16,000		
		\$0	
		4%	
16,001	27,000	4% plus 4% of every \$1,000, or fraction thereof, of income in excess of \$7,001	
		40% plus 5% of every \$1,000, or fraction thereof, of income in excess of \$16,001	
27,001	27,600		95%

36 (b) The director of taxation shall prepare a table under which claims
37 under this act shall be determined. The amount of claim for each bracket
38 shall be computed only to the nearest \$1.

39 (c) The claimant may elect not to record the amount claimed on the
40 claim. The claim allowable to persons making this election shall be com-
41 puted by the department which shall notify the claimant by mail of the
42 amount of the allowable claim.

43 (d) In the case of all tax years commencing after December 31, 2004

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1 2006, the upper ~~and lower~~ limit threshold amount prescribed in this section
 2 ~~column (1) of subsection (a) and the amount of income in excess~~
 3 ~~prescribed in column (2) of subsection (a)~~, shall be increased by an amount
 4 equal to such threshold amount ~~or such amount in excess~~ multiplied by
 5 the cost-of-living adjustment determined under section 1(f)(3) of the federal
 6 internal revenue code for the calendar year in which the taxable year
 7 commences.

this section

8 . Sec. 2. K.S.A. 79-4509 is hereby amended to read as follows: 79-
 9 4509. In the event property taxes accrued, rent constituting property taxes
 10 accrued or their sum exceeds \$600 ~~\$800~~ for a household in any one year,
 11 the amount thereof shall, for purposes of this act, be deemed to have
 12 been ~~\$600~~ ~~\$800~~

\$700

Sec. 4. K.S.A. 79-4511
see attachment #2

13 Sec. 3. K.S.A. 79-4509 and K.S.A. 2006 Supp. 79-4508 are hereby
 14 repealed.

And by renumbering sections accordingly

15 Sec. 4. This act shall take effect and be in force from and after its
 16 publication in the statute book.

79-4502 and
and 79-4511

Section 1. K.S.A. 2006 Supp. 79-4502 is hereby amended to read as follows: 79-4502. As used in this act, unless the context clearly indicates otherwise:

(a) "Income" means the sum of adjusted gross income under the Kansas income tax act, maintenance, support money, cash public assistance and relief, not including any refund granted under this act, the gross amount of any pension or annuity, including all monetary retirement benefits from whatever source derived, including but not limited to, all payments received under the railroad retirement act, except disability payments and all payments received under the federal social security act except disability payments, all dividends and interest from whatever source derived not included in adjusted gross income, workers compensation and the gross amount of "loss of time" insurance. Income does not include gifts from nongovernmental sources or surplus food or other relief in kind supplied by a governmental agency, nor shall net operating losses and net capital losses be considered in the determination of income. Income does not include veterans disability pensions.

(b) "Household" means a claimant, a claimant and spouse who occupy the homestead or a claimant and one or more individuals not related as husband and wife who together occupy a homestead.

(c) "Household income" means all income received by all persons of a household in a calendar year while members of such household.

(d) "Homestead" means the dwelling, or any part thereof, whether owned or rented, which is occupied as a residence by the household and so much of the land surrounding it, as defined as a home site for ad valorem purposes, and may consist of a part of a multi-dwelling or multi-purpose building and a part of the land upon which it is built or a manufactured home or mobile home and the

land upon which it is situated. "Owned" includes a vendee in possession under a land contract, a life tenant, a beneficiary under a trust and one or more joint tenants or tenants in common.

(e) "Claimant" means a person who has filed a claim under the provisions of this act and was, during the entire calendar year preceding the year in which such claim was filed for refund under this act, except as provided in K.S.A. 79-4503, and amendments thereto, both domiciled in this state and was: (1) A person having a disability; (2) a person who is 55 years of age or older or (3) a person other than a person included under (1) or (2) having one or more dependent children under 18 years of age residing at the person's homestead during the calendar year immediately preceding the year in which a claim is filed under this act.

When a homestead is occupied by two or more individuals and more than one of the individuals is able to qualify as a claimant, the individuals may determine between them as to whom the claimant will be. If they are unable to agree, the matter shall be referred to the secretary of revenue whose decision shall be final.

(f) "Property taxes accrued" means property taxes, exclusive of special assessments, delinquent interest and charges for service, levied on a claimant's homestead in 1979 or any calendar year thereafter by the state of Kansas and the political and taxing subdivisions of the state. When a homestead is owned by two or more persons or entities as joint tenants or tenants in common and one or more of the persons or entities is not a member of claimant's household, "property taxes accrued" is that part of property taxes levied on the homestead that reflects the ownership percentage of the claimant's household. For purposes of this act, property taxes are "levied" when the tax roll is delivered to

the local treasurer with the treasurer's warrant for collection. When a claimant and household own their homestead part of a calendar year, "property taxes accrued" means only taxes levied on the homestead when both owned and occupied as a homestead by the claimant's household at the time of the levy, multiplied by the percentage of 12 months that the property was owned and occupied by the household as its homestead in the year. When a household owns and occupies two or more different homesteads in the same calendar year, property taxes accrued shall be the sum of the taxes allocable to those several properties while occupied by the household as its homestead during the year. Whenever a homestead is an integral part of a larger unit such as a multi-purpose or multi-dwelling building, property taxes accrued shall be that percentage of the total property taxes accrued as the value of the homestead is of the total value. For the purpose of this act, the word "unit" refers to that parcel of property covered by a single tax statement of which the homestead is a part.

(g) "Disability" means:

(1) Inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months, and an individual shall be determined to be under a disability only if the physical or mental impairment or impairments are of such severity that the individual is not only unable to do the individual's previous work but cannot, considering age, education and work experience, engage in any other kind of substantial gainful work which exists in the national economy, regardless of whether such work exists in the immediate area in which the individual lives or whether a specific

job vacancy exists for the individual, or whether the individual would be hired if application was made for work. For purposes of the preceding sentence (with respect to any individual), "work which exists in the national economy" means work which exists in significant numbers either in the region where the individual lives or in several regions of the country; for purposes of this subsection, a "physical or mental impairment" is an impairment that results from anatomical, physiological or psychological abnormalities which are demonstrable by medically acceptable clinical and laboratory diagnostic techniques; or

(2) blindness and inability by reason of blindness to engage in substantial gainful activity requiring skills or abilities comparable to those of any gainful activity in which the individual has previously engaged with some regularity and over a substantial period of time.

(h) "Blindness" means central visual acuity of 20/200 or less in the better eye with the use of a correcting lens. An eye which is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees shall be considered for the purpose of this paragraph as having a central visual acuity of 20/200 or less.

(i) "Rent constituting property taxes accrued" means ~~20%~~ (15%) of the gross rent actually paid in cash or its equivalent in ~~1979~~ 2007 or any taxable year thereafter by a claimant and claimant's household solely for the right of occupancy of a Kansas homestead on which ad valorem property taxes were levied in full for that year. When a household occupies two or more different homesteads in the same calendar year, rent constituting property taxes accrued shall be computed by adding the rent constituting property taxes accrued for each property

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ented by the household while occupied by the
household as its homestead during the year.

(j) "Gross rent" means the rental paid
at arm's length solely for the right of
occupancy of a homestead or space rental paid
to a landlord for the parking of a mobile
home, exclusive of charges for any utilities,
services, furniture and furnishings or
personal property appliances furnished by the
landlord as a part of the rental agreement,
whether or not expressly set out in the
rental agreement. Whenever the director of
taxation finds that the landlord and tenant
have not dealt with each other at arms length
and that the gross rent charge was excessive,
the director may adjust the gross rent to a
reasonable amount for the purposes of the
claim.

Sec. 4. K.S.A. 79-4511 is hereby amended to read as follows: 79-4511. (a) Every claimant under this act shall supply to the division, in support of a claim, reasonable proof of age or disability, and changes of homestead, household membership, household income, and size and nature of property claimed as the homestead. A claim alleging disability shall be supported by a report of the examining physician of the claimant with a statement or certificate that the applicant has a disability within the meaning of subsection (g) of K.S.A. 79-4502 and amendments thereto.

(b) Every claimant who is a homestead owner, or whose claim is based wholly or partly upon homestead ownership at some time during the calendar year, shall supply to the division, in support of a claim, ~~a copy of the statement~~ the amount of property taxes levied upon the property claimed as a homestead and a statement that the property taxes accrued used for purposes of this act have been or will be paid by the claimant and that there are no delinquent property taxes on the homestead. Upon request by the division, such claimant shall provide a copy of the statement of property taxes levied upon the property claimed as a homestead. The amount of personal property taxes levied on a manufactured home or mobile home shall be set out on the personal property tax statement showing the amount of such tax as a separate item.

(c) Every claimant who is a homestead renter, or whose claim is based wholly or partly upon homestead rental at some time during the calendar year, shall supply to the division, in support of a claim, a statement prescribed by the director certifying the amount of gross rent paid and that ad valorem property taxes were levied in full for that year on the property, all or a part of which was rented by the claimant. When such claimant reports household income that is

150% or less of the homestead rental amount and such claimant has failed to provide any documentation or information requested by the division to verify such household income in support of a claim as required pursuant to subsection (a), within 30 days of such request, such homestead property tax refund claim shall be denied.

(d) The information required to be furnished under subsections (b) or (c) shall be in addition to that required under subsection (a).

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