

REPORTS OF STANDING COMMITTEES

MR. SPEAKER:

The Committee on **Taxation** recommends **SB 402**, As Amended by Senate Committee of the Whole, be amended on page 1, following line 19, by inserting:

"Section 1. K.S.A. 79-2301 is hereby amended to read as follows: 79-2301. (a) Except as otherwise provided in subsection (b), all real estate on which the taxes shall not have been paid as provided by law on or before May 10 in each year, commencing with the year 1941, shall be subject to sale as hereinafter provided.

(b) (1) The homestead of a residential individual who is 70 years of age or older on January 1 of the year that the homestead property would be subject to sale and such homestead has been the principal place of residence of a resident individual for at least the prior 10 years, such homestead property shall not be subject to sale if the total household income does not exceed \$50,000. Renting or leasing the homestead by the resident individual shall disqualify the individual from the provisions of this subsection.

(2) As used in this subsection:

(A) "Homestead" means the same as defined in K.S.A. 79-4502, and amendments thereto.

(B) "Household income" means the same as defined in K.S.A. 79-4502, and amendments thereto.";

On page 7, following line 8, by inserting:

"Sec. 5. K.S.A. 79-4505 is hereby amended to read as follows: 79-4505. Except as provided in K.S.A. 79-4517, and amendments thereto, no claim in respect of property taxes

levied in any year shall be paid or allowed unless such claim is ~~actually~~ filed with ~~and in the possession of~~ the department of revenue on or before April 15 of the year next succeeding the third year in which ~~said~~ such taxes were levied.";

Also on page 7, in line 25, by striking all after "Kansas";

On page 8, in line 33, after "(e)" by inserting "Commencing with tax year 2026 and all tax years thereafter, in the event that the claim pursuant to this section exceeds \$1,000 for a claimant in any one tax year, the claim amount shall, for purposes of this section, be deemed to have been \$1,000."; following line 35, by inserting:

"Sec. 8. K.S.A. 2025 Supp. 79-4509 is hereby amended to read as follows: 79-4509. (a) Commencing with tax year 2026 and all tax years thereafter, in the event that property taxes accrued exceeds ~~\$700~~ \$1,000 for a household in any one tax year, the amount thereof shall, for purposes of this act, be deemed to have been ~~\$700~~ \$1,000.

(b) The provisions of subsection (a) shall not apply to a claim for refund pursuant to K.S.A. 2025 Supp. 79-4508a, and amendments thereto.";

On page 9, in line 24, after "K.S.A." by inserting "79-2301,"; also in line 24, after "79-4503," by inserting "79-4505,"; in line 25, by striking "and" and inserting a comma; also in line 25, after "79-4508a" by inserting "and 79-4509";

And by renumbering sections accordingly;

On page 1, in the title, in line 7, after "provisions" by inserting ", extending the period of time to file homestead claims and providing for an increase in the maximum refund allowed"; in line 15, after the semicolon by inserting "relating to property tax; prohibiting tax sales of residential property for certain qualifying individuals for taxes owed on residential property,"; also in line 15, after "K.S.A." by inserting "79-2301,"; in line 16, after the comma by inserting

"79-4505,"; also in line 16, by striking the third "and" and inserting a comma; in line 17, after "79-4508a" by inserting "and 79-4509"; and the bill be passed as amended.

_____Chairperson