

HOUSE BILL No. 2058

By Committee on Taxation

Requested by Representative Thompson

1-22

1 AN ACT concerning income taxation; relating to credits; providing for an
2 increased amount of income for eligibility of individuals for the
3 selective assistance for effective senior relief credit; amending K.S.A.
4 79-32,263 and repealing the existing section.

5
6 *Be it enacted by the Legislature of the State of Kansas:*

7 Section 1. K.S.A. 79-32,263 is hereby amended to read as follows:
8 79-32,263. (a) This act shall be known and may be cited as the selective
9 assistance for effective senior relief (SAFESR).

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

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

23 (2) (A) *for tax year 2025, and all tax years thereafter, an amount*
24 *equal to 75% of the amount of property and ad valorem taxes actually and*
25 *timely paid by a taxpayer who is 65 years of age or older and who has*
26 *household income equal to or less than \$28,000 if such taxes were paid*
27 *upon real or personal property used for residential purposes of such*
28 *taxpayer that is the taxpayer's principal place of residence for the tax year*
29 *in which the tax credit is claimed.*

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

1 (c) The amount of any such credit for any such taxpayer shall not
2 exceed the amount of property and ad valorem taxes paid by such taxpayer
3 as specified in this section. A taxpayer shall not take the credit pursuant to
4 this section if such taxpayer has received a homestead property tax refund
5 pursuant to K.S.A. 79-4501 et seq., and amendments thereto, for such
6 property for such tax year.

7 (d) Subject to the provisions of this section, if the amount of such tax
8 credit exceeds the taxpayer's income tax liability for the taxable year, the
9 amount of such excess credit ~~which~~ that exceeds such tax liability shall be
10 refunded to the taxpayer.

11 (e) The secretary of revenue shall adopt rules and regulations
12 regarding the filing of documents that support the amount of the credit
13 claimed pursuant to this section.

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

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

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

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