

2023 Kansas Statutes

79-1617. Eligibility; amount of refund, computation; maximum amount of refund. (a) For tax years 2020 and 2021, a claimant shall be eligible for a claim for refund under this act if the claimant's eligible business operated at the retail storefront was operationally shut down or restricted by a COVID-19-related order or action imposed by the state, a local unit of government or a local health officer, including, but not limited to, by an executive order issued by the governor pursuant to K.S.A. 48-925, and amendments thereto, or any action taken by a local unit of government related to a state of disaster emergency declared pursuant to K.S.A. 48-924, and amendments thereto, or a state of local disaster emergency declared pursuant to K.S.A. 48-932, and amendments thereto.

(b) The amount of refund under this act shall be equal to 33% of the COVID-19 qualifying sum. The COVID-19 qualifying sum shall be the sum of the COVID-19 ordered shutdown days gross rebate amount calculated pursuant to subsection (c) and the COVID-19 ordered restricted operations days gross rebate amount calculated pursuant to subsection (d).

(c) The COVID-19 ordered shutdown days gross rebate amount shall be the amount of the claimant's property taxes accrued or rent constituting property taxes accrued for the tax year divided by the applicable factor set forth in the following schedule:

Divide property taxes accrued
Number of ordered or rent constituting property
shutdown days taxes accrued by:

91 or more 3

61 to 90 4

31 to 60 6

1 to 30 12

(d) The COVID-19 ordered restricted operations days gross rebate amount shall be the amount of the claimant's property taxes accrued or rent constituting property taxes accrued for the tax year divided by the applicable factor set forth in the following schedule:

Number of Divide property taxes accrued
ordered restricted or rent constituting property
operations days taxes accrued by:

211 or more 2

181 to 210 2.289

151 to 180 2.667

121 to 150 3.2

91 to 120 4

61 to 90 5.333

31 to 60 8

1 to 30 16

(e) For purposes of subsections (c) and (d), an eligible calendar day may be counted only once as either an ordered shutdown day or an ordered restricted operations day.

(f) A claimant with a qualifying business at a retail storefront that ceased operations after March 1, 2020, and before January 1, 2021, is eligible for a rebate only for tax year 2020.

(g) The maximum amount of a refund that may be claimed by a claimant in any single tax year pursuant to this act shall be \$5,000 per retail storefront.

History: L. 2022, ch. 98, § 3; July 1.