

HOUSE BILL No. 2685

By Committee on Veterans, Military and Homeland Security

2-11

1 AN ACT concerning income tax; relating to credits; disabled veterans,
2 property taxes.

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

5 Section 1. (a) For all tax years commencing after December 31, 2015,
6 any taxpayer who is a disabled veteran shall be allowed a credit against the
7 tax imposed by the Kansas income tax act for real property taxes actually
8 and timely paid by such taxpayer upon the principal place of residence
9 located in Kansas of such taxpayer during the tax year.

10 (b) If the amount of such tax credit exceeds the taxpayer's income tax
11 liability for the taxable year, the amount thereof which exceeds such tax
12 liability shall be refunded to the taxpayer.

13 (c) As used in this section, "disabled veteran" means a person who
14 has served in the armed forces of the United States or the Kansas national
15 guard and who is entitled to compensation for a service-connected
16 disability of 100% under the laws administered by the veterans
17 administration.

18 (d) A taxpayer shall be prohibited from claiming the credit pursuant
19 to this section if such taxpayer has received a homestead property tax
20 refund pursuant to K.S.A. 79-4501 et seq., and amendments thereto, or the
21 selective assistance for effective senior relief pursuant to K.S.A. 79-
22 32,263, and amendments thereto, for such property for such tax year.

23 (e) The secretary of revenue shall adopt rules and regulations
24 regarding the filing of documents that support the amount of credit
25 allowed pursuant to this section.

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