

**SENATE BILL No. 384**

By Senator Hilderbrand

1-25

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1 AN ACT concerning income taxation; relating to credits; providing a  
2 credit for certain qualified property taxes levied on homesteads.

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

5 Section 1. (a) For taxable years commencing after December 31,  
6 2021, there shall be allowed a credit against the tax liability of a resident  
7 individual taxpayer imposed under the Kansas income tax act in an amount  
8 equal to the amount of qualified property taxes levied on the taxpayer's  
9 homestead for the taxable year in which the credit it claimed.

10 (b) The taxpayer shall be a citizen of the United States and a resident  
11 of Kansas to be eligible for the credit pursuant to this section.

12 (c) The amount of the credit allowed pursuant to this section for a  
13 taxable year shall not exceed \$1,000 per taxpayer. If the taxpayer did not  
14 own or occupy the property as a homestead for the entire year, the  
15 otherwise allowed amount of the credit shall be prorated on a monthly  
16 basis to reflect the actual number of months the taxpayer owned and  
17 occupied the property as a homestead.

18 (d) Only one taxpayer per homestead shall claim the credit allowed  
19 pursuant to this section per taxable year.

20 (e) For purposes of this section:

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

23 (2) "qualified property taxes" means the total amount of ad valorem  
24 property taxes for the taxable year of only those taxing subdivisions that  
25 levied ad valorem property taxes at a rate equal to or lower than their  
26 revenue neutral rate pursuant to K.S.A. 2021 Supp. 79-2988, and  
27 amendments thereto, as adjusted to reflect the average changes in the  
28 consumer price index for all urban consumers as published by the United  
29 States department of labor for the preceding five calendar years, which  
30 shall not be less than zero. Each year, the county treasurer shall indicate on  
31 the tax statements of residential property which taxing subdivisions' levies  
32 are qualified property taxes for purposes of the credit for such taxable year.

33 (f) No credit shall be allowed pursuant to this section when  
34 delinquent property taxes are owed on the taxpayer's homestead.

35 (g) A taxpayer shall not be eligible for a credit pursuant to this section  
36 for qualified property taxes levied on a homestead if such taxpayer has

1 received for such taxable year for such homestead either: (1) A homestead  
2 property tax refund pursuant to K.S.A. 79-4501 et seq., and amendments  
3 thereto; or (2) the selective assistance for effective senior relief (SAFESR)  
4 credit pursuant to K.S.A. 79-32,263, and amendments thereto.

5 (h) The credit allowed pursuant to this section shall be applied against  
6 the taxpayer's income tax liability after all other credits allowed under the  
7 income tax act. The credit shall not be refundable and may not be carried  
8 forward.

9 (i) The provisions of this section shall be a part of and supplemental  
10 to the Kansas income tax act.

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