

SENATE BILL No. 540

By Committee on Assessment and Taxation

3-1

1 AN ACT concerning taxation; relating to income taxation; expanding the
2 selective assistance for effective senior relief (SAFESR) credit for
3 certain residential property taxes paid; amending K.S.A. 79-32,263 and
4 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. This act shall be known and may be cited as the selective
9 assistance for effective senior relief (SAFESR). There shall be allowed as
10 a credit against the tax liability of a taxpayer imposed under the Kansas
11 income tax act, the following:

12 (a) ~~For tax years 2008, 2009 and 2010, an amount equal to 45% of~~
13 ~~the amount of property and ad valorem taxes actually and timely paid as~~
14 ~~described in this section; and (b) For tax year years 2011 and all tax years~~
15 ~~thereafter through 2021, an amount equal to 75% of the amount of~~
16 ~~property and ad valorem taxes actually and timely paid by a taxpayer who~~
17 ~~is 65 years of age or older and who has household income equal to or less~~
18 ~~than 120% of the federal poverty level for two persons if such taxes were~~
19 ~~paid upon real or personal property used for residential purposes of such~~
20 ~~taxpayer which that is the taxpayer's principal place of residence for the~~
21 ~~tax year in which the tax credit is claimed; and~~

22 (b) *for tax year 2022, and all tax years thereafter:*

23 (1) *An amount equal to 75% of the amount of property and ad*
24 *valorem taxes actually and timely paid by a taxpayer who is 65 years of*
25 *age or older and who has household income equal to or less than 120% of*
26 *the federal poverty level for two persons, if such taxes were paid upon real*
27 *or personal property used for residential purposes of such taxpayer that is*
28 *the taxpayer's principal place of residence for the tax year in which the tax*
29 *credit is claimed;*

30 (2) *an amount equal to 50% of the amount of property and ad*
31 *valorem taxes actually and timely paid by a taxpayer who is 65 years of*
32 *age or older and who has household income more than 120% and equal to*
33 *or less than 200% of the federal poverty level for two persons, if such*
34 *taxes were paid upon real or personal property used for residential*
35 *purposes of such taxpayer that is the taxpayer's principal place of*
36 *residence for the tax year in which the tax credit is claimed; and*

1 (3) *an amount equal to 25% of the amount of property and ad*
2 *valorem taxes actually and timely paid by a taxpayer who is 65 years of*
3 *age or older and who has household income more than 200% and equal to*
4 *or less than 285% of the federal poverty level for two persons, if such*
5 *taxes were paid upon real or personal property used for residential*
6 *purposes of such taxpayer that is the taxpayer's principal place of*
7 *residence for the tax year in which the tax credit is claimed.*

8 The amount of any such credit for any such taxpayer shall not exceed
9 the amount of property and ad valorem taxes paid by such taxpayer as
10 specified in this section. A taxpayer shall not take the credit pursuant to
11 this section if such taxpayer has received a homestead property tax refund
12 pursuant to K.S.A. 79-4501 et seq., and amendments thereto, for such
13 property for such tax year. Subject to the provisions of this section, if the
14 amount of such tax credit exceeds the taxpayer's income tax liability for
15 the taxable year, the amount of such excess credit which exceeds such tax
16 liability shall be refunded to the taxpayer. The secretary of revenue shall
17 adopt rules and regulations regarding the filing of documents that support
18 the amount of the credit claimed pursuant to this section. For purposes of
19 this section, "household income" means all income as defined in K.S.A.
20 79-4502(a), and amendments thereto, including any payments received
21 under the federal social security act, received by persons of a household in
22 a calendar year while members of such household. The provisions of this
23 act shall be a part of and supplemental to the homestead property tax
24 refund act.

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

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