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MEMORANDUM

To: Senate Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: January 17, 2024
Subject: House Bill No. 2036 As Amended by House Committee of the Whole

Summary

House Bill No. 2036 As Amended by House Committee of the Whole would provide a property tax exemption for homestead property of certain disabled veterans.

The bill would provide a property tax exemption for all homestead property owned and actually and regularly occupied and used predominantly as a residence by a disabled veteran or any surviving spouse thereof commencing in tax year 2024 to the following extent:

- (1) 60% of such homestead property's assessed value for a disabled veteran who has a disability rating of at least 30% but less than 40% from a service-connected disability;
- (2) 70% of such homestead property's assessed value for a disabled veteran who has a disability rating of at least 40% but less than 50% from a service-connected disability;
- (3) 80% of such homestead property's assessed value for a disabled veteran who has a disability rating of at least 50% but less than 60% from a service-connected disability;
- (4) 90% of such homestead property's assessed value for a disabled veteran who has a disability rating of at least 60% but less than 70% from a service-connected disability;
- (5) full exemption for a disabled veteran is permanently confined to a wheelchair or who has a disability rating of at least 70% from a service-connected disability; and
- (6) full exemption for a disabled veteran 65 years of age or older.

A surviving spouse of a qualifying individual would also be entitled to the exemption until such surviving spouse remarries.

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For purposes of this exemption, “disabled veteran” means a former member of the armed forces of the United States or the air or army national guard of any state who left such service with an honorable discharge or a date of medical discharge and has received a disability rating for a service-connected disability from the United States department of veterans affairs.

Any homestead granted an exemption under this section would not be eligible to a refund under the homestead property tax refund act, K.S.A. 79-4501 et seq., and amendment thereto.

The bill would take effect from and after its publication in the statute book.

The bill passed the House on March 29, 2023, on a vote of 123-1.