

SENATE BILL No. 452

By Committee on Assessment and Taxation

2-5

1 AN ACT concerning taxation; relating to the homestead property tax
2 refund act; excluding certain school district bond and interest levies
3 from increased property tax homestead refund claim amounts;
4 amending K.S.A. 2023 Supp. 79-4508a and repealing the existing
5 section.

6
7 *Be it enacted by the Legislature of the State of Kansas:*

8 Section 1. K.S.A. 2023 Supp. 79-4508a is hereby amended to read as
9 follows: 79-4508a. (a) For tax year 2022, and all tax years thereafter, the
10 amount of any claim pursuant to this section shall be computed by
11 deducting the claimant's base year ad valorem tax amount for the
12 homestead from the claimant's homestead ad valorem tax amount for the
13 tax year for which the refund is sought, *except as provided in subsection*
14 *(f)*.

15 (b) As used in this section:

16 (1) "Base year" means the year in which an individual becomes an
17 eligible claimant and who is also eligible for a claim for refund pursuant to
18 this section. For any individual who would otherwise be an eligible
19 claimant prior to 2021, such base year shall be deemed to be 2021 for the
20 purposes of this act.

21 (2) "Claimant" means a person who has filed a claim under the
22 provisions of this act and was, during the entire calendar year preceding
23 the year in which such claim was filed for refund under this act, except as
24 provided in K.S.A. 79-4503, and amendments thereto, both domiciled in
25 this state and was: (A) A person who is 65 years of age or older; or (B) a
26 disabled veteran. The surviving spouse of a person 65 years of age or older
27 or a disabled veteran who was receiving benefits pursuant to this section at
28 the time of the claimant's death shall be eligible to continue to receive
29 benefits until such time the surviving spouse remarries.

30 (c) A claimant shall only be eligible for a claim for refund under this
31 section if:

32 (1) The claimant's household income for the year in which the claim
33 is filed is \$50,000 or less; and

34 (2) the appraised value of the claimant's homestead for the base year
35 is \$350,000 or less.

36 The provisions of K.S.A. 79-4522, and amendments thereto, shall not

1 apply to a claim pursuant to this section. In the case of all tax years
2 commencing after December 31, 2022, the upper limit household income
3 threshold amount prescribed in this subsection shall be increased by an
4 amount equal to such threshold amount multiplied by the cost-of-living
5 adjustment determined under section 1(f)(3) of the federal internal revenue
6 code for the calendar year in which the taxable year commences.

7 (d) A taxpayer shall not be eligible for a homestead property tax
8 refund claim pursuant to this section if such taxpayer has received for such
9 property for such tax year either: (1) A homestead property tax refund
10 pursuant to K.S.A. 79-4508, and amendments thereto; or (2) the selective
11 assistance for effective senior relief (SAFESR) credit pursuant to K.S.A.
12 79-32,263, and amendments thereto.

13 (e) The amount of any claim shall be computed to the nearest \$1.

14 (f) *For tax year 2024, and all tax years thereafter, any amount*
15 *attributable to taxes levied to pay for school district bonds and bond*
16 *interest when such bonds were approved by a bond election held at any*
17 *time shall not be eligible to be refunded pursuant to this section. Amounts*
18 *paid for claims pursuant to this section shall not include any amounts*
19 *attributable to such school district bond and interest tax levies.*

20 (g) The provisions of this section shall be a part of and supplemental
21 to the homestead property tax refund act.

22 Sec. 2. K.S.A. 2023 Supp. 79-4508a is hereby repealed.

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