

SENATE BILL No. 327

By Senator Holland

12-14

1 AN ACT concerning taxation; relating to homestead property tax refund
2 claims; excluding social security payments from household income and
3 increasing the appraised value threshold for eligibility of seniors and
4 disabled veterans related to increased property tax claims; citing the
5 section as the golden years homestead property tax freeze program;
6 amending K.S.A. 2023 Supp. 79-4508a and repealing the existing
7 section.
8

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

10 Section 1. K.S.A. 2023 Supp. 79-4508a is hereby amended to read as
11 follows: 79-4508a. (a) For tax year 2022, and all tax years thereafter, the
12 amount of any claim pursuant to this section shall be computed by
13 deducting the claimant's base year ad valorem tax amount for the
14 homestead from the claimant's homestead ad valorem tax amount for the
15 tax year for which the refund is sought. *This section shall be known and*
16 *may be cited as the golden years homestead property tax freeze program.*

17 (b) As used in this section:

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

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

32 (3) "Household income" means all income as defined in K.S.A. 79-
33 4502(a), and amendments thereto, excluding all payments received under
34 the federal social security act received by persons of a household in a
35 calendar year while members of such household.

36 (c) A claimant shall only be eligible for a claim for refund under this

1 section if:

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

4 (2) the appraised value of the claimant's homestead for the base year
5 is ~~\$350,000~~ \$595,000 or less.

6 The provisions of K.S.A. 79-4522, and amendments thereto, shall not
7 apply to a claim pursuant to this section. In the case of all tax years
8 commencing after December 31, 2022, the upper limit household income
9 threshold amount prescribed in this subsection shall be increased by an
10 amount equal to such threshold amount multiplied by the cost-of-living
11 adjustment determined under section 1(f)(3) of the federal internal revenue
12 code for the calendar year in which the taxable year commences. *In the*
13 *case of all base years commencing after December 31, 2021, the upper*
14 *limit appraised value threshold amount prescribed in this subsection shall*
15 *be increased each year to reflect the average percentage change in*
16 *statewide residential valuation of existing residential real property for the*
17 *preceding 10 years.*

18 (d) A taxpayer shall not be eligible for a homestead property tax
19 refund claim pursuant to this section if such taxpayer has received for such
20 property for such tax year either: (1) A homestead property tax refund
21 pursuant to K.S.A. 79-4508, and amendments thereto; or (2) the selective
22 assistance for effective senior relief (SAFESR) credit pursuant to K.S.A.
23 79-32,263, and amendments thereto.

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

25 (f) *The household income and appraised value amendments made to*
26 *this section by this act shall apply retroactively, and the deadline to file*
27 *claims for tax tax years 2022 and 2023 shall be extended to on or before*
28 *April 15, 2025.*

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

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

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