

HOUSE BILL No. 2440

By Committee on Taxation

3-18

1 AN ACT concerning property taxation; relating to exemptions; creating a
2 property tax exemption for homestead property of certain retired and
3 disabled veterans.
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. (a) (1) All homestead property owned and actually and
7 regularly occupied and used predominantly as a residence by a disabled
8 veteran or any surviving spouse thereof, to the extent herein specified,
9 shall be and is exempt from property or ad valorem taxes levied under the
10 laws of the state of Kansas, as follows:

11 (2) (A) (i) Such homestead property used by a disabled veteran who
12 has received at least a 30% but less than 40% disability rating for a
13 service-connected disability from the United States department of veterans
14 affairs, or any surviving spouse thereof, shall be entitled to an exemption
15 of at least \$3,000 of such homestead property's assessed value.

16 (ii) Such homestead property used by a disabled veteran who has
17 received a disability rating of at least 40% but less than 50% for a service-
18 connected disability from the United States department of veterans affairs,
19 or any surviving spouse thereof, shall be entitled to an exemption of up to
20 \$3,500 of such homestead property's assessed value.

21 (iii) Such homestead property used by a disabled veteran who has
22 received a disability rating of at least 50% but less than 60% for a service-
23 connected disability from the United States department of veterans affairs,
24 or any surviving spouse thereof, shall be entitled to an exemption of up to
25 \$4,000 of such homestead property's assessed value.

26 (iv) Such homestead property used by a disabled veteran who has
27 received a disability rating of at least 60% but less than 70% for a service-
28 connected disability from the United States department of veterans affairs,
29 or any surviving spouse thereof, shall be entitled to an exemption of up to
30 \$4,500 of such homestead property's assessed value.

31 (B) Such homestead property used by a disabled veteran who is
32 permanently confined to a wheelchair or has received a disability rating of
33 at least 70% for a service-connected disability from the United States
34 department of veterans affairs, or any surviving spouse thereof, shall be
35 exempt from all such taxes.

36 (C) Such homestead property used by a disabled veteran who is 65

1 years of age, or any surviving spouse thereof, shall be entitled to an
2 exemption of its assessed value that is equal to the percentage of such
3 disabled veteran's disability rating.

4 (b) (1) Any exemption granted pursuant to subsection (a)(2)(A) shall
5 be in addition to any refund granted under the homestead property tax
6 refund act, K.S.A. 79-4501 et seq., and amendments thereto.

7 (2) Any homestead property that is granted an exemption under
8 subsection (a)(2)(B) or (C) shall not be eligible for any exemption under
9 subsection (a)(2)(A) or a refund under the homestead property tax refund
10 act, K.S.A. 79-4501 et seq., and amendments thereto.

11 (3) Any surviving spouse who is granted an exemption under this
12 section shall not be entitled to such exemption if such surviving spouse
13 remarries.

14 (c) The provisions of this section shall apply to all taxable years
15 commencing after December 31, 2021.

16 (d) As used in this section:

17 (1) "Armed forces" means the army, navy, air force, marine corps,
18 space force, coast guard and the reserve components thereof;

19 (2) "disabled veteran" means a former member of the armed forces of
20 the United States or the air or army national guard of any state who left
21 such service with an honorable discharge or a date of medical discharge
22 and has received a disability rating for a service-connected disability from
23 the United States department of veterans affairs; and

24 (3) "homestead" means the same as defined in K.S.A. 79-4502, and
25 amendments thereto.

26 (e) If any provision of this section or the application thereof to any
27 person or circumstance is held invalid, the invalidity shall not affect other
28 provisions or applications of this section that can be given effect without
29 the invalid provision or application.

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