

STATE OF KANSAS

SENATE CHAMBER

MADAM PRESIDENT:

I move to amend **HB 2060**, as amended by Senate Committee, on page 1, following line 28, by inserting:

"Sec. 3. On July 1, 2013, K.S.A. 2012 Supp. 79-4501 is hereby amended to read as follows: 79-4501. The title of this act shall be the homestead property tax refund act. The purpose of this act shall be to provide ad valorem tax refunds to: (a) Certain persons who are of qualifying age who own or rent their homestead; (b) certain persons who have a disability, who own or rent their homestead; and (c) certain persons other than persons included under the provisions of (a) or (b) who have low incomes and dependent children and own or rent their homestead.";

On page 2, in line 24, following "thereof," by inserting "whether"; also in line 24, by striking "and" and inserting "or rented, which is";

On page 4, in line 15, following "work." by inserting "With respect to any individual,"; in line 16, by striking "(with respect to any individual)"; following line 39, by inserting:

"(j) "Gross rent" means the rental paid at arm's length solely for the right of occupancy of a homestead or space rental paid to a landlord for the parking of a mobile home, exclusive of charges for any utilities, services, furniture and furnishings or personal property appliances furnished by the landlord as a part of the rental agreement, whether or not expressly set out in the rental agreement. Whenever the director of taxation finds that the landlord and tenant have not dealt with each other at arm's length and that the gross rent charge was excessive, the director may adjust the gross rent to a reasonable amount for the purposes of the claim.

(k) "Rent constituting property taxes accrued" means 15% of the gross rent actually paid in cash

or its equivalent in 2013 or any taxable year thereafter by a claimant and claimant's household solely for the right of occupancy of a Kansas homestead on which ad valorem property taxes were levied in full for that year. When a household occupies two or more different homesteads in the same calendar year, rent constituting property taxes accrued shall be computed by adding the rent constituting property taxes accrued for each property rented by the household while occupied by the household as its homestead during the year.";

On page 6, in line 25, following "accrued" by inserting "or rent constituting property tax accrued, or the sum of both,"; following line 27, by inserting:

"Sec. 8. On July 1, 2013, K.S.A. 2012 Supp. 79-4511 is hereby amended to read as follows:
79-4511. (a) Every claimant under this act shall supply to the division, in support of a claim, reasonable proof of age or disability, and changes of homestead, household membership, household income, and size and nature of property claimed as the homestead. A claim alleging disability shall be supported by a report of the examining physician of the claimant with a statement or certificate that the applicant has a disability within the meaning of subsection (g) of K.S.A. 79-4502, and amendments thereto.

(b) Every claimant who is a homestead owner, or whose claim is based wholly or partly upon homestead ownership at some time during the calendar year, shall supply to the division, in support of a claim, the amount of property taxes levied upon the property claimed as a homestead and a statement that the property taxes accrued used for purposes of this act have been or will be paid by the claimant. Upon request by the division, such claimant shall provide a copy of the statement of property taxes levied upon the property claimed as a homestead. The amount of personal property taxes levied on a manufactured home or mobile home shall be set out on the personal property tax statement showing the amount of such tax as a separate item.

(c) Every claimant who is a homestead renter, or whose claim is based wholly or partly upon homestead rental at some time during the calendar year, shall supply to the division, in support of a claim, a statement prescribed by the director certifying the amount of gross rent paid and that ad valorem property taxes were levied in full for that year on the property, all or a part of which was rented by the claimant. When such claimant reports household income that is 150% or less of the homestead rental amount and such claimant has failed to provide any documentation or information requested by the division to verify such household income in support of a claim as required pursuant to subsection (a), within 30 days of such request, such homestead property tax refund claim shall be denied.

(d) The information required to be furnished under subsection (b) or (c) shall be in addition to that required under subsection (a).

Sec. 9. On July 1, 2013, K.S.A. 2012 Supp. 79-4522 is hereby amended to read as follows: 79-4522. A person owning or occupying a homestead that is not rental property and for which the appraised valuation for property tax purposes exceeds \$350,000 in any year shall not be entitled to claim a refund of property taxes under the homestead property tax refund act for any such year. The provisions of this section shall be part of and supplemental to the homestead property tax refund act.";

And by renumbering sections accordingly;

Also on page 6, in line 30, following "79-32,205," by inserting "79-4501,"; also in line 30, by striking "and" and inserting a comma; in line 31, following "79-4509" by inserting ", 79-4511 and 79-4522";

On page 1, in the title, in line 2, following "persons;" by inserting "renters;"; in line 4, following "79-32,205," by inserting "79-4501," also in line 4, by striking the first "and" and inserting a comma;

also in line 4, following "79-4509" by inserting ", 79-4511 and 79-4522"

Senator _____