

**SENATE BILL No. 91**

By Senators Holland, Baumgardner, Doll, Faust-Goudeau, Haley, Hawk, Lynn,  
Petty and Sykes

2-4

1 AN ACT concerning taxation; relating to income tax; establishing the  
2 golden years homestead property tax freeze act, residential property tax  
3 refunds; providing homestead property tax refund to *disabled veteran*  
4 renters; *standard deduction*; amending K.S.A. 2018 Supp. *79-32,119*,  
5 *79-4501*, *79-4502*, *79-4508*, *79-4509*, *79-4511* and *79-4522* and  
6 repealing the existing sections.  
7

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

9 New Section 1. The provisions of sections 1 through 17, and  
10 amendments thereto, shall be known as and may be cited as the golden  
11 years homestead property tax freeze act. The purpose of this act shall be to  
12 provide refunds arising from increased ad valorem tax assessments to: (a)  
13 Certain persons who are of qualifying age and who own their homesteads;  
14 or (b) certain persons who have a disability as a result of military service  
15 and who own their homesteads.

16 New Sec. 2. As used in this act:

17 (a) "Act" means the golden years homestead property tax freeze act.

18 (b) "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 section 16, and amendments thereto. For any individual who would  
21 otherwise be an eligible claimant prior to 2018, such base year shall be  
22 deemed to be 2018 for the purposes of this act. In the event an individual  
23 is no longer an eligible claimant under this act, the individual shall  
24 establish a new base year in the year that the individual becomes an  
25 eligible claimant.

26 (c) "Claimant" means a person who has filed a claim under the  
27 provisions of this act and was, during the entire calendar year preceding  
28 the year in which such claim was filed for refund under this act, except as  
29 provided in section 3, and amendments thereto, both domiciled in this state  
30 and was: (1) A person who is 65 years of age or older; or (2) a disabled  
31 veteran. The surviving spouse of a person 65 years of age or older or a  
32 disabled veteran who was receiving benefits pursuant to this section at the  
33 time of the claimant's death, shall be eligible to continue to receive  
34 benefits until such time the surviving spouse remarries.

35 (d) "Disabled veteran" means a person who is a resident of Kansas

1 and has been honorably discharged from active service in any branch of  
2 the armed forces of the United States or the Kansas national guard and  
3 who has been certified by the United States department of veterans affairs  
4 or its successor to have a 50% permanent disability sustained through  
5 military action or accident or resulting from a disease contracted while in  
6 such active service.

7 (e) "Homestead" means the dwelling, or any part thereof, owned and  
8 occupied as a residence by the household and so much of the land  
9 surrounding it, as defined as a home site for ad valorem tax purposes, and  
10 may consist of a part of a multi-dwelling or multi-purpose building and a  
11 part of the land upon which it is built or a manufactured home or mobile  
12 home and the land upon which it is situated. "Owned" includes one or  
13 more joint tenants or tenants in common.

14 When a homestead is occupied by two or more individuals and more  
15 than one of the individuals is able to qualify as a claimant, the individuals  
16 may determine between them as to who the claimant will be. If they are  
17 unable to agree, the matter shall be referred to the secretary of revenue,  
18 whose decision shall be final.

19 (f) "Household" means a claimant, a claimant and spouse who occupy  
20 the homestead or a claimant and one or more individuals not related as  
21 married individuals who together occupy a homestead.

22 (g) "Household income" means all income received by all persons of  
23 a household in a calendar year while members of such household.

24 (h) "Income" means the sum of adjusted gross income under the  
25 Kansas income tax act effective for tax year 2019, and tax years thereafter,  
26 without regard to any maintenance, support money, cash public assistance  
27 and relief, not including any refund granted under this act, the gross  
28 amount of any pension or annuity, including all monetary retirement  
29 benefits from whatever source derived, including, but not limited to, all  
30 payments received under the railroad retirement act, except disability  
31 payments, payments received under the federal social security act, except  
32 that for determination of what constitutes income, such amount shall not  
33 exceed 50% of any such social security payments and shall not include any  
34 social security payments to a claimant who, prior to attaining full  
35 retirement age, had been receiving disability payments under the federal  
36 social security act in an amount not to exceed the amount of such disability  
37 payments or 50% of any such social security payments, whichever is  
38 greater, all dividends and interest from whatever source derived not  
39 included in adjusted gross income, workers compensation and the gross  
40 amount of loss of time insurance. Income does not include gifts from  
41 nongovernmental sources or surplus food or other relief in kind supplied  
42 by a governmental agency, nor shall net operating losses and net capital  
43 losses be considered in the determination of income. Income does not

1 include veterans disability pensions or disability payments received under  
2 the federal social security act.

3 (i) "Property taxes accrued" means property taxes, exclusive of  
4 special assessments, delinquent interest and charges for service, levied on  
5 a claimant's homestead in 2018 or any calendar year thereafter by the state  
6 of Kansas and the political and taxing subdivisions of the state. When a  
7 homestead is owned by two or more persons or entities as joint tenants or  
8 tenants in common and one or more of the persons or entities is not a  
9 member of the claimant's household, "property taxes accrued" is that part  
10 of property taxes levied on the homestead that reflects the ownership  
11 percentage of the claimant's household. For purposes of this act, property  
12 taxes are levied when the tax roll is delivered to the local treasurer with the  
13 treasurer's warrant for collection. When a claimant and household own  
14 their homestead for only a part of a calendar year, "property taxes accrued"  
15 means only taxes levied on the homestead when both owned and occupied  
16 as a homestead by the claimant's household at the time of the levy,  
17 multiplied by the percentage of 12 months that the property was owned  
18 and occupied by the household as its homestead in that year. When a  
19 household owns and occupies two or more different homesteads in the  
20 same calendar year, property taxes accrued shall be the sum of the taxes  
21 allocable to those several properties while occupied by the household as its  
22 homesteads during the year. Whenever a homestead is an integral part of a  
23 larger unit such as a multi-purpose or multi-dwelling building, property  
24 taxes accrued shall be that percentage of the total property taxes that is  
25 equal to the percentage of the value of the homestead compared to the total  
26 unit's value. For the purpose of this act, the word "unit" refers to that  
27 parcel of property covered by a single tax statement of which the  
28 homestead is a part.

29 New Sec. 3. The right to file a claim under this act may be exercised  
30 on behalf of a claimant by such person's legal guardian, conservator or  
31 attorney-in-fact. When a claimant dies after having filed a timely claim,  
32 the amount thereof shall be disbursed to another member of the household  
33 as determined by the director of taxation. If the claimant was the only  
34 member of such person's household, the claim may be paid to such  
35 person's executor or administrator, but if neither is appointed and qualified,  
36 the amount of the claim may be paid upon a claim duly made to any heir at  
37 law. In the absence of any such claim within two years of the filing of the  
38 claim, the amount of the claim shall escheat to the state. When a person  
39 who would otherwise be entitled to file a claim under the provisions of this  
40 act dies prior to filing such claim, another member of such person's  
41 household may file such claim in the name of such decedent, subject to the  
42 deadline prescribed by section 5, and amendments thereto, and the director  
43 shall pay the amount to which the decedent would have been entitled to

1 such person filing the claim. If the decedent was the only member of such  
2 person's household, the decedent's executor or administrator may file such  
3 claim in the name of the decedent, and the claim shall be paid to the  
4 executor or administrator. In the event that neither an executor or  
5 administrator is appointed and qualified, such claim may be made by any  
6 heir at law and the claim shall be payable to such heir at law. Any of the  
7 foregoing provisions shall be applicable in any case where the decedent  
8 dies in the calendar year preceding the year in which a claim may be made  
9 under the provisions of this act, if such decedent was a resident of or  
10 domiciled in this state during the entire part of such year that such  
11 decedent was living. Where the decedent's death occurs during the  
12 calendar year preceding the year in which a claim may be made, the  
13 amount of the claim that would have been allowable if the decedent had  
14 been a resident of or domiciled in this state the entire calendar year of such  
15 person's death shall be reduced in a proportionate amount equal to a  
16 fraction of the claim otherwise allowable, the numerator of which fraction  
17 is the number of months in such calendar year following the month of the  
18 decedent's death, and the denominator of which is 12.

19 New Sec. 4. A claimant may claim property tax relief under this act  
20 with respect to property taxes accrued and, after audit by the director of  
21 taxation with respect to this act, the allowable amount of such claim shall  
22 be paid, except as otherwise provided in sections 6, 15 and 17, and  
23 amendments thereto, to the claimant from the income tax refund fund upon  
24 warrants of the director of accounts and reports pursuant to vouchers  
25 approved by the director of taxation or by any person designated by the  
26 claimant, but no warrant issued shall be drawn in an amount of less than  
27 \$5. No interest shall be allowed on any payment made to a claimant  
28 pursuant to this act.

29 New Sec. 5. Except as provided in section 14, and amendments  
30 thereto, no claim in respect of property taxes levied in any year shall be  
31 paid or allowed unless such claim is actually filed with and in the  
32 possession of the department of revenue on or before April 15 of the year  
33 next succeeding the year in which such taxes were levied.

34 New Sec. 6. The amount of any claim otherwise payable under this  
35 act may be applied by the director of taxation against any liability  
36 outstanding on the books of the department of revenue against the  
37 claimant, or against any other individual who was a member of such  
38 person's household in the year that the claim relates.

39 New Sec. 7. Only one claimant per household per year shall be  
40 entitled to relief under this act.

41 New Sec. 8. (a) Commencing in tax year 2019, and all tax years  
42 thereafter, the amount of any claim pursuant to this act shall be computed  
43 by deducting the homestead ad valorem tax amount in the tax year the

1 refund is sought from the amount of a claimant's base year homestead ad  
2 valorem tax amount.

3 (b) The amount of claim shall be computed only to the nearest \$1.

4 (c) A taxpayer shall not be eligible for a claim pursuant to this act if  
5 such taxpayer has received for such property for such tax year either: (1) A  
6 homestead property tax refund pursuant to K.S.A. 79-4501 et seq., and  
7 amendments thereto; or (2) the selective assistance for effective senior  
8 relief (SAFESR) credit pursuant to K.S.A. 2018 Supp. 79-32,263, and  
9 amendments thereto.

10 New Sec. 9. In administering this act, the director of taxation shall  
11 make available suitable forms with instructions for claimants. Copies of  
12 such forms shall also be made available to all county clerks and county  
13 treasurers in sufficient numbers to supply claimants residing in their  
14 respective counties. It shall be the duty of the county clerk to assist any  
15 claimant seeking assistance in the filing of a claim under the provisions of  
16 this act. The county treasurer of each county shall mail to each taxpayer,  
17 with the property tax statement of such taxpayer, information on eligibility  
18 for relief under this act to be provided by the secretary of revenue.

19 The secretary of revenue is hereby authorized to adopt such rules and  
20 regulations as may be necessary for the administration of the provisions of  
21 this act.

22 New Sec. 10. (a) Every claimant under this act shall supply to the  
23 director of taxation, in support of a claim, reasonable proof of age and  
24 changes of homestead, household membership, household income,  
25 household assets and size and nature of property claimed as the  
26 homestead.

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

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

40 New Sec. 11. In any case in which it is determined that a claim is or  
41 was excessive and was filed with fraudulent intent, the claim shall be  
42 disallowed in full, and, if the claim has been paid, the amount paid may be  
43 recovered by assessment as income taxes are assessed, and such

1 assessment shall bear interest from the date of payment or credit of the  
2 claim, until recovered, at the rate of 1% per month. The claimant in such  
3 case and any person who assisted in the preparation or filing of such  
4 excessive claim, or supplied information upon which such excessive claim  
5 was prepared, with fraudulent intent, shall be guilty of a class B  
6 misdemeanor. In any case in which it is determined that a claim is or was  
7 excessive and was negligently prepared, 10% of the corrected claim shall  
8 be disallowed, and, if the claim has been paid, the proper portion of any  
9 amount paid shall be similarly recovered by assessment as income taxes  
10 are assessed, and such assessment shall bear interest at the rate of 1% per  
11 month from the date of payment until recovered. In any case in which it is  
12 determined that a claim is or was excessive due to the fact that the  
13 claimant neglected to include certain income received during the year, the  
14 claim shall be corrected and the excess disallowed, and, if the claim has  
15 been paid, the proper portion of any amount paid shall be similarly  
16 recovered by assessment as income taxes are assessed.

17 New Sec. 12. No claim for relief under the provisions of this act shall  
18 be allowed to any claimant who is a recipient of public funds specifically  
19 designated for the payment of taxes during the period for which the claim  
20 is filed.

21 New Sec. 13. A claim shall be disallowed if the director of taxation  
22 finds that the claimant received title to such person's homestead primarily  
23 for the purpose of receiving benefits under this act.

24 New Sec. 14. For claims in respect to property taxes levied in any  
25 year, the director of taxation may extend the time for filing any claim or  
26 accept a claim filed after the filing deadline when good cause exists, if the  
27 claim has been filed within four years of the deadline.

28 New Sec. 15. (a) The director of taxation shall issue to the county  
29 clerk by October 15 of each year an electronic record containing the name  
30 of each eligible claimant who received a refund of property taxes under  
31 this act for the prior year.

32 (b) When initially filing a claim under this act, the claimant shall be  
33 given an election to receive such refund directly from the director of  
34 taxation or have such refund applied to the claimant's ad valorem taxes in  
35 the county. The claimant shall make the election on a form supplied by the  
36 director of taxation. Such refund shall not be applied to any special  
37 assessment.

38 (c) After the electronic record under subsection (a) has been received  
39 from the director of taxation, the county clerk of the county in which the  
40 property is located shall make any corrections needed, if any, based upon  
41 information known by the county clerk concerning any change in  
42 eligibility of any claimant listed in such record. After any needed  
43 corrections have been made to the electronic record, the county clerk, on

1 behalf of each claimant listed in such record, shall certify the information  
2 contained in such record to the county treasurer in lieu of paying that  
3 portion of the first half of taxes on the claimant's homestead in the current  
4 year, which equals the amount of the golden years homestead property tax  
5 freeze refund received by the claimant for taxes levied in the preceding  
6 year up to the amount of the first half of the property taxes due.

7 (d) The county treasurer shall certify and return the electronic record  
8 referred to in subsection (a), including any changes made by the county  
9 clerk pursuant to subsection (c), to the director of taxation by December 31  
10 of each year. After receiving a claim of any claimant who is listed in the  
11 electronic record submitted by the county treasurer, the director shall  
12 examine the same, and, if the claim is valid, the director of accounts and  
13 reports shall draw a warrant in favor of the county in which the claimant's  
14 homestead is located upon a voucher approved by the director of taxation  
15 in the amount of the allowable claim for refund. Sufficient information to  
16 identify the claimant shall be directed to the county treasurer with each  
17 warrant. Any taxes levied in any year on the homestead of any claimant  
18 who has obtained the eligibility herein provided for in excess of the  
19 amount paid to the county by the state and by the claimant on or before  
20 December 20 of such year shall be paid by the claimant on or before May  
21 10 of the succeeding year.

22 (e) For the purposes of this section, "electronic record" shall have the  
23 meaning ascribed to it in K.S.A. 16-1602, and amendments thereto.

24 New Sec. 16. A claimant shall only be eligible for a claim for refund  
25 under this act if: (a) The household income for the year in which the claim  
26 is filed is \$50,000 or less; **and** (b) the appraised value of the homestead is  
27 \$350,000 or less; ~~and (c) the homestead is not subject to a mortgage or any~~  
28 ~~other security interest.~~

29 New Sec. 17. If there are delinquent property taxes on the claimant's  
30 homestead, the refund shall be paid to the county treasurer of the county in  
31 which such homestead is located and applied first to the oldest of such  
32 delinquent property taxes and applied forward to the most recent  
33 delinquent property taxes and then to any other property taxes due on the  
34 claimant's homestead.

35 Sec. 18. K.S.A. 2018 Supp. 79-4501 is hereby amended to read as  
36 follows: 79-4501. The title of this act shall be the homestead property tax  
37 refund act. The purpose of this act shall be to provide ad valorem tax  
38 refunds to: (a) Certain persons who are of qualifying age who own ~~or rent~~  
39 their homestead; (b) certain persons who have a disability, who own ~~or~~  
40 ~~rent~~ their homestead; and (c) certain persons other than persons included  
41 under the provisions of *subsection* (a) or (b) who have low incomes and  
42 dependent children and own ~~or rent~~ their homestead.

43 Sec. 19. K.S.A. 2018 Supp. 79-4502 is hereby amended to read as

1 follows: 79-4502. As used in this act, unless the context clearly indicates  
2 otherwise:

3 (a) "Income" means the sum of adjusted gross income under the  
4 Kansas income tax act effective for tax year 2013 and thereafter without  
5 regard to any modifications pursuant to K.S.A. 79-32,117(b)(xx) through  
6 (xxiii) and (c)(xx), and amendments thereto, maintenance, support money,  
7 cash public assistance and relief, not including any refund granted under  
8 this act, the gross amount of any pension or annuity, including all  
9 monetary retirement benefits from whatever source derived, including but  
10 not limited to, all payments received under the railroad retirement act,  
11 except disability payments, payments received under the federal social  
12 security act, except that for determination of what constitutes income such  
13 amount shall not exceed 50% of any such social security payments and  
14 shall not include any social security payments to a claimant who prior to  
15 attaining full retirement age had been receiving disability payments under  
16 the federal social security act in an amount not to exceed the amount of  
17 such disability payments or 50% of any such social security payments,  
18 whichever is greater, all dividends and interest from whatever source  
19 derived not included in adjusted gross income, workers compensation and  
20 the gross amount of "loss of time" insurance. Income does not include gifts  
21 from nongovernmental sources or surplus food or other relief in kind  
22 supplied by a governmental agency, nor shall net operating losses and net  
23 capital losses be considered in the determination of income. Income does  
24 not include veterans disability pensions. Income does not include disability  
25 payments received under the federal social security act.

26 (b) "Household" means a claimant, a claimant and spouse who  
27 occupy the homestead or a claimant and one or more individuals not  
28 related as husband and wife who together occupy a homestead.

29 (c) "Household income" means all income received by all persons of  
30 a household in a calendar year while members of such household.

31 (d) "Homestead" means the dwelling, or any part thereof, *whether*  
32 ~~owned and~~ *or rented that is* occupied as a residence by the household and  
33 so much of the land surrounding it, as defined as a home site for ad  
34 valorem tax purposes, and may consist of a part of a multi-dwelling or  
35 multi-purpose building and a part of the land upon which it is built or a  
36 manufactured home or mobile home and the land upon which it is situated.  
37 "Owned" includes a vendee in possession under a land contract, a life  
38 tenant, a beneficiary under a trust and one or more joint tenants or tenants  
39 in common.

40 (e) "Claimant" means a person who has filed a claim under the  
41 provisions of this act and was, during the entire calendar year preceding  
42 the year in which such claim was filed for refund under this act, except as  
43 provided in K.S.A. 79-4503, and amendments thereto, both domiciled in



1 this state and was: (1) A person having a disability; (2) a person who is 55  
2 years of age or older; (3) a disabled veteran; (4) the surviving spouse of  
3 active duty military personnel who died in the line of duty; or (5) a person  
4 other than a person included under *paragraph* (1), (2), (3) or (4) having  
5 one or more dependent children under 18 years of age residing at the  
6 person's homestead during the calendar year immediately preceding the  
7 year in which a claim is filed under this act. The surviving spouse of a  
8 disabled veteran who was receiving benefits pursuant to subsection (e)(3)  
9 ~~of this section~~ at the time of the veterans' death, shall be eligible to  
10 continue to receive benefits until such time the surviving spouse remarries.

11 When a homestead is occupied by two or more individuals and more  
12 than one of the individuals is able to qualify as a claimant, the individuals  
13 may determine between them as to whom the claimant will be. If they are  
14 unable to agree, the matter shall be referred to the secretary of revenue  
15 whose decision shall be final.

16 (f) "Property taxes accrued" means property taxes, exclusive of  
17 special assessments, delinquent interest and charges for service, levied on  
18 a claimant's homestead in 1979 or any calendar year thereafter by the state  
19 of Kansas and the political and taxing subdivisions of the state. When a  
20 homestead is owned by two or more persons or entities as joint tenants or  
21 tenants in common and one or more of the persons or entities is not a  
22 member of claimant's household, "property taxes accrued" is that part of  
23 property taxes levied on the homestead that reflects the ownership  
24 percentage of the claimant's household. For purposes of this act, property  
25 taxes are "levied" when the tax roll is delivered to the local treasurer with  
26 the treasurer's warrant for collection. When a claimant and household own  
27 their homestead part of a calendar year, "property taxes accrued" means  
28 only taxes levied on the homestead when both owned and occupied as a  
29 homestead by the claimant's household at the time of the levy, multiplied  
30 by the percentage of 12 months that the property was owned and occupied  
31 by the household as its homestead in the year. When a household owns and  
32 occupies two or more different homesteads in the same calendar year,  
33 property taxes accrued shall be the sum of the taxes allocable to those  
34 several properties while occupied by the household as its homestead  
35 during the year. Whenever a homestead is an integral part of a larger unit  
36 such as a multi-purpose or multi-dwelling building, property taxes accrued  
37 shall be that percentage of the total property taxes accrued as the value of  
38 the homestead is of the total value. For the purpose of this act, the word  
39 "unit" refers to that parcel of property covered by a single tax statement of  
40 which the homestead is a part.

41 (g) "Disability" means:

42 (1) Inability to engage in any substantial gainful activity by reason of  
43 any medically determinable physical or mental impairment which can be

1 expected to result in death or has lasted or can be expected to last for a  
2 continuous period of not less than 12 months, and an individual shall be  
3 determined to be under a disability only if the physical or mental  
4 impairment or impairments are of such severity that the individual is not  
5 only unable to do the individual's previous work but cannot, considering  
6 age, education and work experience, engage in any other kind of  
7 substantial gainful work which exists in the national economy, regardless  
8 of whether such work exists in the immediate area in which the individual  
9 lives or whether a specific job vacancy exists for the individual, or whether  
10 the individual would be hired if application was made for work. *With*  
11 *respect to any individual*, for purposes of the preceding sentence ~~(with~~  
12 ~~respect to any individual)~~, "work which exists in the national economy"  
13 means work which exists in significant numbers either in the region where  
14 the individual lives or in several regions of the country; for purposes of  
15 this subsection, a "physical or mental impairment" is an impairment that  
16 results from anatomical, physiological or psychological abnormalities  
17 which are demonstrable by medically acceptable clinical and laboratory  
18 diagnostic techniques; or

19 (2) blindness and inability by reason of blindness to engage in  
20 substantial gainful activity requiring skills or abilities comparable to those  
21 of any gainful activity in which the individual has previously engaged with  
22 some regularity and over a substantial period of time.

23 (h) "Blindness" means central visual acuity of  $^{20}/_{200}$  or less in the  
24 better eye with the use of a correcting lens. An eye which is accompanied  
25 by a limitation in the fields of vision such that the widest diameter of the  
26 visual field subtends an angle no greater than 20 degrees shall be  
27 considered for the purpose of this paragraph as having a central visual  
28 acuity of  $^{20}/_{200}$  or less.

29 (i) "Disabled veteran" means a person who is a resident of Kansas  
30 and has been honorably discharged from active service in any branch of  
31 the armed forces of the United States or Kansas national guard and who  
32 has been certified by the United States department of veterans affairs or its  
33 successor to have a 50% permanent disability sustained through military  
34 action or accident or resulting from disease contracted while in such active  
35 service.

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

1 *may adjust the gross rent to a reasonable amount for the purpose of the*  
 2 *claim.*

3 *(k) "Rent constituting property taxes accrued" means 15% of the*  
 4 *gross rent actually paid in cash or its equivalent in 2019 or any taxable*  
 5 *year thereafter by a claimant and claimant's household solely for the right*  
 6 *of occupancy of a Kansas homestead on which ad valorem property taxes*  
 7 *were levied in full for that year. When a household occupies two or more*  
 8 *different homesteads in the same calendar year, rent constituting property*  
 9 *taxes accrued shall be computed by adding the rent constituting property*  
 10 *taxes accrued for each property rented by the household while occupied*  
 11 *by the household as its homestead during the year. For the provisions of*  
 12 *this subsection, a claimant shall only include those persons satisfying the*  
 13 *requirements of subsection (e)(2) or (3).*

14 Sec. 20. K.S.A. 2018 Supp. 79-4508 is hereby amended to read as  
 15 follows: 79-4508. (a) Commencing in ~~the tax year beginning after~~  
 16 ~~December 31, 2005~~ 2019, the amount of any claim pursuant to this act  
 17 shall be computed by deducting the amount computed under column (2)  
 18 from the amount of claimant's property tax accrued *or rent constituting*  
 19 *property tax accrued, or both.*

(1)		(2)
Claimants household income		Deduction from property tax accrued <i>or rent constituting property tax accrued, or both</i>
	But not	
	more than	
At least		
\$0	\$6,000	\$0
6,001	7,000	4%
7,001	16,000	4% plus 4% of every \$1,000 or fraction thereof, of income in excess of \$7,001
16,001	27,000	40% plus 5% of every \$1,000, or fraction thereof, of income in excess of \$16,001
27,001	27,600	95%

35 (b) The director of taxation shall prepare a table under which claims  
 36 under this act shall be determined. The amount of claim for each bracket  
 37 shall be computed only to the nearest \$1.

38 (c) The claimant may elect not to record the amount claimed on the  
 39 claim. The claim allowable to persons making this election shall be  
 40 computed by the department which shall notify the claimant by mail of the  
 41 amount of the allowable claim.

42 (d) ~~In the case of all tax years commencing after December 31, 2004,~~  
 43 The upper limit threshold amount prescribed in this section, shall be

1 increased by an amount equal to such threshold amount multiplied by the  
2 cost-of-living adjustment determined under section 1(f)(3) of the federal  
3 internal revenue code for the calendar year in which the taxable year  
4 commences.

5 Sec. 21. K.S.A. 2018 Supp. 79-4509 is hereby amended to read as  
6 follows: 79-4509. In the event property taxes accrued *or rent constituting*  
7 *property tax accrued, or the sum of both*, exceeds \$700 for a household in  
8 any one year, the amount thereof shall, for purposes of this act, be deemed  
9 to have been \$700.

10 Sec. 22. K.S.A. 2018 Supp. 79-4511 is hereby amended to read as  
11 follows: 79-4511. (a) Every claimant under this act shall supply to the  
12 division, in support of a claim, reasonable proof of age or disability, and  
13 changes of homestead, household membership, household income, and  
14 size and nature of property claimed as the homestead. A claim alleging  
15 disability shall be supported by a report of the examining physician of the  
16 claimant with a statement or certificate that the applicant has a disability  
17 within the meaning of ~~subsection (g)~~ of K.S.A. 79-4502(g), and  
18 amendments thereto.

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

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

43 Sec. 23. K.S.A. 2018 Supp. 79-4522 is hereby amended to read as

1 follows: 79-4522. A person owning or occupying a homestead *that is not*  
2 *rental property and* for which the appraised valuation for property tax  
3 purposes exceeds \$350,000 in any year shall not be entitled to claim a  
4 refund of property taxes under the homestead property tax refund act for  
5 any such year. The provisions of this section shall be part of and  
6 supplemental to the homestead property tax refund act.

7 ***Sec. 24. K.S.A. 2018 Supp. 79-32,119 is hereby amended to read as***  
8 ***follows: 79-32,119. The Kansas standard deduction of an individual,***  
9 ***including a husband and wife who are either both residents or who file a***  
10 ***joint return as if both were residents, shall be equal to the sum of the***  
11 ***standard deduction amount allowed pursuant to this section, and the***  
12 ***additional standard deduction amount allowed pursuant to this section***  
13 ***for each such deduction allowable to such individual or to such husband***  
14 ***and wife under the federal internal revenue code. For tax year 1998***  
15 ***through tax year 2012, the standard deduction amount shall be as follows:***  
16 ***Single individual filing status, \$3,000; married filing status, \$6,000; and***  
17 ***head of household filing status, \$4,500. For tax year 1998, and all tax***  
18 ***years thereafter, the additional standard deduction amount shall be as***  
19 ***follows: Single individual and head of household filing status, \$850; and***  
20 ***married filing status, \$700. For tax year 2013, and all tax years thereafter***  
21 ***through tax year 2018, the standard deduction amount of an individual,***  
22 ***including husband and wife who are either both residents or who file a***  
23 ***joint return as if both were residents, shall be as follows: Single***  
24 ***individual filing status, \$3,000; married filing status, \$7,500; and head***  
25 ***of household filing status, \$5,500. For tax year 2019, and all tax years***  
26 ***thereafter, the standard deduction amount of an individual, including***  
27 ***husband and wife who are either both residents or who file a joint return***  
28 ***as if both were residents, shall be as follows: Single individual filing***  
29 ***status, \$3,500; married filing status, \$8,500; and head of household filing***  
30 ***status, \$6,000. For purposes of the foregoing, the federal standard***  
31 ***deduction allowable to a husband and wife filing separate Kansas***  
32 ***income tax returns shall be determined on the basis that separate federal***  
33 ***returns were filed, and the federal standard deduction of a husband and***  
34 ***wife filing a joint Kansas income tax return shall be determined on the***  
35 ***basis that a joint federal income tax return was filed.***

36 ~~Sec. 24. 25. K.S.A. 2018 Supp. 79-32,119, 79-4501, 79-4502, 79-~~  
37 ~~4508, 79-4509, 79-4511 and 79-4522 are hereby repealed.~~

38 ~~Sec. 25. 26. This act shall take effect and be in force from and after~~  
39 ~~its publication in the statute book.~~