

## HOUSE BILL No. 2467

By Representative Patton

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9 AN ACT concerning income taxation; relating to credits; property tax  
10 paid by certain taxpayers.

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

13 Section 1. For all taxable years commencing after December 31,  
14 2006, there shall be allowed as a credit against the tax liability of a taxpayer  
15 who is 65 years of age or older imposed under the Kansas income tax act,  
16 which such credit shall be equal to the amount equal to the difference in  
17 property taxes, actually and timely paid, upon real or personal property  
18 used for residential purposes of such taxpayer which is the taxpayer's  
19 principal place of residence for the tax year in which the tax credit is  
20 claimed and such property taxes paid by the taxpayer for tax year 2006.  
21 If the amount calculated for such difference is negative, such amount  
22 shall be deemed to be zero, and no amount of such credit shall be paid  
23 to the taxpayer during such tax year in which the credit is claimed. If the  
24 amount of such tax credit exceeds the taxpayer's income tax liability for  
25 the taxable year, the amount of such excess credit which exceeds such tax  
26 liability shall be refunded to the taxpayer. The secretary of revenue shall  
27 adopt rules and regulations regarding the filing of documents that support  
28 the amount of the credit claimed pursuant to this section.

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