Session of 2007

SENATE BILL No. 27

By Special Committee on Assessment and Taxation

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9 AN ACT concerning taxation; relating to the homestead property tax re-10 fund act; income verification, renters; amending K.S.A. 79-4511 and repealing the existing section. 11 12 13 Be it enacted by the Legislature of the State of Kansas: Section 1. K.S.A. 79-4511 is hereby amended to read as follows: 79-1415 4511. (a) Every claimant under this act shall supply to the division, in 16support of a claim, reasonable proof of age or disability, and changes of 17homestead, household membership, household income, and size and nature of property claimed as the homestead. A claim alleging disability 18 19shall be supported by a report of the examining physician of the claimant 20with a statement or certificate that the applicant has a disability within 21the meaning of subsection (g) of K.S.A. 79-4502 and amendments 22 thereto. 23 (b) Every claimant who is a homestead owner, or whose claim is 24 based wholly or partly upon homestead ownership at some time during 25the calendar year, shall supply to the division, in support of a claim, a 26copy of the statement of property taxes levied upon the property claimed 27 as a homestead and a statement that the property taxes accrued used for 28purposes of this act have been or will be paid by the claimant and that 29 there are no delinguent property taxes on the homestead. The amount 30 of personal property taxes levied on a manufactured home or mobile 31home shall be set out on the personal property tax statement showing the 32 amount of such tax as a separate item. 33 (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 34 35 year, shall supply to the division, in support of a claim, a statement pre-36 scribed 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, 37 38 all or a part of which was rented by the claimant. When such claimant 39 reports household income that is 150% or less of the homestead rental 40 amount and such claimant has failed to provide any documentation or information requested by the division to verify such household income in 4142support of a claim as required pursuant to subsection (a), within 30 days 43 of such request, such homestead property tax refund claim shall be denied.

 $SB\ 27$

- 1 (d) The information required to be furnished under subsections (b)
- 2 or (c) shall be in addition to that required under subsection (a).
- 3 Sec. 2. K.S.A. 79-4511 is hereby repealed.
- 4 Sec. 3. This act shall take effect and be in force from and after its 5 publication in the statute book.