STATE OF KANSAS

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SENATE CHAMBER

MR. PRESIDENT:

I move to amend **SB 33**, on page 10, following line 32, by inserting:

"Sec. 2.   K.S.A. 2022 Supp. 79-4508a is hereby amended to read as follows: 79-4508a. (a) For tax year 2022, and all tax years thereafter, the amount of any claim pursuant to this section shall be computed by deducting the claimant's base year ad valorem tax amount for the homestead from the claimant's homestead ad valorem tax amount for the tax year for which the refund is sought.

(b)   As used in this section:

(1)   "Base year" means the year in which an individual becomes an eligible claimant and who is also eligible for a claim for refund pursuant to this section. For any individual who would otherwise be an eligible claimant prior to 2021, such base year shall be deemed to be 2021 for the purposes of this act.

(2)   "Claimant" means a person who has filed a claim under the provisions of this act and was, during the entire calendar year preceding the year in which such claim was filed for refund under this act, except as provided in K.S.A. 79-4503, and amendments thereto, both domiciled in this state and was: (A) A person who is 65 years of age or older; or (B) a disabled veteran. The surviving spouse of a person 65 years of age or older or a disabled veteran who was receiving benefits pursuant to this section at the time of the claimant's death shall be eligible to continue to receive benefits until such time the surviving spouse remarries.

(3)   "Household income" means all income as defined in K.S.A. 79-4502(a), and amendments thereto, excluding all payments received under the federal social security act

received by persons of a household in a calendar year while members of such household.

(c)   A claimant shall only be eligible for a claim for refund under this section if:

(1)   The claimant's household income for the year in which the claim is filed is $50,000 or less; and

(2)   the appraised value of the claimant's homestead for the base year is ~~$350,000~~ $595,000 or less.

The provisions of K.S.A. 79-4522, and amendments thereto, shall not apply to a claim pursuant to this section. In the case of all tax years commencing after December 31, 2022, the upper limit household income threshold amount prescribed in this subsection shall be increased by an amount equal to such threshold amount multiplied by the cost-of-living adjustment determined under section 1(f)(3) of the federal internal revenue code for the calendar year in which the taxable year commences. In the case of all base years commencing after December 31, 2021, the upper limit appraised value threshold amount prescribed in this subsection shall be increased each year to reflect the average percentage change in statewide residential valuation of existing residential real property for the preceding 10 years.

(d)   A taxpayer shall not be eligible for a homestead property tax refund claim pursuant to this section if such taxpayer has received for such property for such tax year either: (1) A homestead property tax refund pursuant to K.S.A. 79-4508, and amendments thereto; or (2) the selective assistance for effective senior relief (SAFESR) credit pursuant to K.S.A. 79-32,263, and amendments thereto.

(e)   The amount of any claim shall be computed to the nearest $1.

(f)   The household income and appraised value amendments made to this section by this act shall apply retroactively, and the deadline to file claims for tax year 2022 shall be extended to on or before April 15, 2024.

(g)   The provisions of this section shall be a part of and supplemental to the homestead property tax refund act.";

Also on page 10, in line 33, by striking "is" and inserting "and 79-4508a are";

And by renumbering sections accordingly;

On page 1, in the title, in line 3, after the semicolon by inserting "relating to homestead property tax refund claims; excluding social security payments from household income for eligibility of seniors and disabled veterans related to increased property tax claims; increasing the appraised value threshold for eligibility;"; in line 4, after "79-32,117" by inserting "and 79-4508a"; also in line 4, by striking "section" and inserting "sections"

Senator _____