

STATE OF KANSAS

HOUSE OF REPRESENTATIVES

MR. CHAIRMAN:

I move to amend **SB 50**, as amended by House Committee, on page 32, following line 10, by inserting:

"New Sec. 15. (a) (1) All homestead property owned and actually and regularly occupied and used predominantly as a residence by a disabled veteran or any surviving spouse thereof, to the extent herein specified, shall be and is exempt from property or ad valorem taxes levied under the laws of the state of Kansas, as follows:

(2) (A) (i) Such homestead property used by a disabled veteran who has received at least a 30% but less than 40% disability rating for a service-connected disability from the United States department of veterans affairs, or any surviving spouse thereof, shall be entitled to an exemption of at least \$3,000 of such homestead property's assessed value.

(ii) Such homestead property used by a disabled veteran who has received a disability rating of at least 40% but less than 50% for a service-connected disability from the United States department of veterans affairs, or any surviving spouse thereof, shall be entitled to an exemption of up to \$3,500 of such homestead property's assessed value.

(iii) Such homestead property used by a disabled veteran who has received a disability rating of at least 50% but less than 60% for a service-connected disability from the United States department of veterans affairs, or any surviving spouse thereof, shall be entitled to an exemption of up to \$4,000 of such homestead property's assessed value.

(iv) Such homestead property used by a disabled veteran who has received a disability rating of at least 60% but less than 70% for a service-connected disability from the United States

department of veterans affairs, or any surviving spouse thereof, shall be entitled to an exemption of up to \$4,500 of such homestead property's assessed value.

(B) Such homestead property used by a disabled veteran who is permanently confined to a wheelchair or has received a disability rating of at least 70% for a service-connected disability from the United States department of veterans affairs, or any surviving spouse thereof, shall be exempt from all such taxes.

(C) Such homestead property used by a disabled veteran who is 65 years of age, or any surviving spouse thereof, shall be entitled to an exemption of its assessed value that is equal to the percentage of such disabled veteran's disability rating.

(b) (1) Any exemption granted pursuant to subsection (a)(2)(A) shall be in addition to any refund granted under the homestead property tax refund act, K.S.A. 79-4501 et seq., and amendments thereto.

(2) Any homestead property that is granted an exemption under subsection (a)(2)(B) or (C) shall not be eligible for any exemption under subsection (a)(2)(A) or a refund under the homestead property tax refund act, K.S.A. 79-4501 et seq., and amendments thereto.

(3) Any surviving spouse who is granted an exemption under this section shall not be entitled to such exemption if such surviving spouse remarries.

(c) The provisions of this section shall apply to all taxable years commencing after December 31, 2021.

(d) As used in this section:

(1) "Armed forces" means the army, navy, air force, marine corps, space force, coast guard and the reserve components thereof;

(2) "disabled veteran" means a former member of the armed forces of the United States or the air or army national guard of any state who left such service with an honorable discharge

or a date of medical discharge and has received a disability rating for a service-connected disability from the United States department of veterans affairs; and

(3) "homestead" means the same as defined in K.S.A. 79-4502, and amendments thereto.

(e) If any provision of this section or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of this section that can be given effect without the invalid provision or application.";

And by renumbering sections accordingly;

On page 1, in the title, in line 16, after the semicolon by inserting "relating to property taxation; providing a property tax exemption for homestead property of certain retired and disabled veterans;"

_____District.