

KANSAS OFFICE of
REVISOR of STATUTES

LEGISLATURE of THE STATE of KANSAS
Legislative Attorneys transforming ideas into legislation.

300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

MEMORANDUM

To: Senate Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: February 13, 2024
Subject: Senate Bill No. 452

Summary

Senate Bill No. 452 relates to the homestead property tax refund act and would exclude certain school district bond and interest levies from increased property tax homestead refund claim amounts.

The bill would amend K.S.A. 2023 Supp. 79-4508a to exclude any amount attributable to taxes levied to pay for school district bonds and bond interest when such bonds were approved by a bond election held at any time from increased property tax claim amounts beginning in tax year 2024.

The bill would take effect from and after its publication in the statute book.