

HOUSE BILL No. 2694

By Committee on Taxation

Requested by Representative Thompson

2-6

1 AN ACT concerning income taxation; relating to credits; providing for an
2 increased amount of credit for individuals of certain ages for the
3 selective assistance for effective senior relief credit and setting the
4 maximum amount of credit; amending K.S.A. 79-32,263 and repealing
5 the existing section.
6

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

8 Section 1. K.S.A. 79-32,263 is hereby amended to read as follows:
9 79-32,263. (a) This act shall be known and may be cited as the selective
10 assistance for effective senior relief (SAFESR).

11 (b) There shall be allowed as a credit against the tax liability of a
12 taxpayer imposed under the Kansas income tax act, the following: ~~(a) For~~
13 ~~tax years 2008, 2009 and 2010, an amount equal to 45% of the amount of~~
14 ~~property and ad valorem taxes actually and timely paid as described in this~~
15 ~~section; and (b)-~~

16 (1) ~~For tax-year years 2011 and all tax years thereafter through 2023,~~
17 an amount equal to 75% of the amount of property and ad valorem taxes
18 actually and timely paid by a taxpayer who is 65 years of age or older and
19 who has household income equal to or less than 120% of the federal
20 poverty level for two persons if such taxes were paid upon real or personal
21 property used for residential purposes of such taxpayer which is the
22 taxpayer's principal place of residence for the tax year in which the tax
23 credit is claimed; and

24 (2) *for tax year 2024, and all tax years thereafter, an amount equal*
25 *to:*

26 (A) *75% of the amount of property and ad valorem taxes actually and*
27 *timely paid by a taxpayer who is at least 65 years of age but less than 75*
28 *years of age immediately preceding January 1 of the taxable year that the*
29 *credit is sought;*

30 (B) *80% of the amount of property and ad valorem taxes actually and*
31 *timely paid by a taxpayer who is at least 75 years of age but less than 85*
32 *years of age immediately preceding January 1 of the taxable year that the*
33 *credit is sought;*

34 (C) *90% of the amount of property and ad valorem taxes actually and*
35 *timely paid by a taxpayer who is at least 85 years of age but less than 90*

1 *years of age immediately preceding January 1 of the taxable year that the*
2 *credit is sought; and*

3 *(D) 100% of the amount of property and ad valorem taxes actually*
4 *and timely paid by a taxpayer who is 90 years of age or older immediately*
5 *preceding January 1 of the taxable year that the credit is sought.*

6 *(c) The amount of any such credit for any such taxpayer shall not*
7 *exceed the amount of property and ad valorem taxes paid by such taxpayer*
8 *as specified in this section. In the event the amount of any such credit for*
9 *any such taxpayer pursuant to this section exceeds \$1,500 in any one year,*
10 *the amount of credit shall be deemed to be \$1,500. In the case of all tax*
11 *years after tax year 2024, the maximum credit amount prescribed in this*
12 *subsection shall be increased by an amount equal to such amount*
13 *multiplied by the cost-of-living adjustment determined under section 1(f)*
14 *(3) of the federal internal revenue code for the calendar year in which the*
15 *taxable year commences. A taxpayer shall not take the credit pursuant to*
16 *this section if such taxpayer has received a homestead property tax refund*
17 *pursuant to K.S.A. 79-4501 et seq., and amendments thereto, for such*
18 *property for such tax year.*

19 *(d) Subject to the provisions of this section, if the amount of such tax*
20 *credit exceeds the taxpayer's income tax liability for the taxable year, the*
21 *amount of such excess credit which exceeds such tax liability shall be*
22 *refunded to the taxpayer.*

23 *(e) The secretary of revenue shall adopt rules and regulations*
24 *regarding the filing of documents that support the amount of the credit*
25 *claimed pursuant to this section.*

26 *(f) For purposes of this section, "household income" means all*
27 *income as defined in K.S.A. 79-4502(a), and amendments thereto,*
28 *including any payments received under the federal social security act,*
29 *received by persons of a household in a calendar year while members of*
30 *such household.*

31 *(g) The provisions of this act shall a be part of and supplemental to*
32 *the homestead property tax refund act.*

33 *Sec. 2. K.S.A. 79-32,263 is hereby repealed.*

34 *Sec. 3. This act shall take effect and be in force from and after its*
35 *publication in the statute book.*