

**HOUSE BILL No. 2036**

By Representatives Proctor, Blex, Buehler, Butler, Clifford, Collins, Dodson, Ellis,  
Johnson, Neely, Thompson and Turk

1-17

1 AN ACT concerning property taxation; relating to exemptions; creating a  
2 property tax exemption for homestead property of certain retired and  
3 disabled veterans.

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

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

11 (2) (A) (i) Such homestead property used by a disabled veteran who  
12 has received at least a 30% but less than 40% disability rating for a  
13 service-connected disability from the United States department of veterans  
14 affairs, or any surviving spouse thereof, shall be entitled to an exemption  
15 of 60% of such homestead property's assessed value.

16 (ii) Such homestead property used by a disabled veteran who has  
17 received a disability rating of at least 40% but less than 50% for a service-  
18 connected disability from the United States department of veterans affairs,  
19 or any surviving spouse thereof, shall be entitled to an exemption of 70%  
20 of such homestead property's assessed value.

21 (iii) Such homestead property used by a disabled veteran who has  
22 received a disability rating of at least 50% but less than 60% for a service-  
23 connected disability from the United States department of veterans affairs,  
24 or any surviving spouse thereof, shall be entitled to an exemption of 80%  
25 of such homestead property's assessed value.

26 (iv) Such homestead property used by a disabled veteran who has  
27 received a disability rating of at least 60% but less than 70% for a service-  
28 connected disability from the United States department of veterans affairs,  
29 or any surviving spouse thereof, shall be entitled to an exemption of 90%  
30 of such homestead property's assessed value.

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

1 (C) Such homestead property used by a disabled veteran who is 65  
2 years of age or older, or any surviving spouse thereof, shall be exempt  
3 from all such taxes.

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

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

13 ~~(3)}~~**(2)}** Any surviving spouse who is granted an exemption under  
14 this section shall not be entitled to such exemption if such surviving  
15 spouse remarries.

16 (c) The provisions of this section shall apply to all taxable years  
17 commencing after December 31, 2023.

18 (d) As used in this section:

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

21 (2) "disabled veteran" means a former member of the armed forces of  
22 the United States or the air or army national guard of any state who left  
23 such service with an honorable discharge or a date of medical discharge  
24 and has received a disability rating for a service-connected disability from  
25 the United States department of veterans affairs; and

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

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

32 Sec. 2. This act shall take effect and be in force from and after its  
33 publication in the statute book.