

SESSION OF 2023

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 80**

As Amended by Senate Committee on  
Assessment and Taxation

**Brief\***

SB 80, as amended, would make changes to the refund option providing for a refund of the amount of tax in excess of the base year amount under the Homestead Property Tax Refund Act.

[*Note:* The Homestead Property Tax Refund Act includes three different refund options. The other two refund options would not be impacted by the bill.]

The bill would, for purposes of only this refund option, exclude from the definition of “household income” all Social Security benefits, of which one-half are currently included in the definition.

The bill would increase the maximum appraised value of an eligible claimant’s home in the base year from \$350,000 to \$595,000 and provide for future increases to this amount based upon the average percentage change in statewide residential valuation of existing residential real estate for the preceding 10 years.

The changes would be retroactive to tax year 2022, and the deadline to file claims for tax year 2022 would be extended from April 15, 2023, to April 15, 2024.

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

## **Background**

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Tyson.

### ***Senate Committee on Assessment and Taxation***

In the Senate Committee hearing, written-only **proponent** testimony was provided by a representative of the Kansas Policy Institute.

Neutral testimony was provided by a representative of the Military Officers Association of America-Kansas.

No other testimony was provided.

The Senate Committee amended the bill to increase the maximum appraised value of a claimant's home and provide for retroactivity of the provisions of the bill.

## **Fiscal Information**

According to the fiscal note prepared by the Division of the Budget on the bill, as introduced, the Department of Revenue indicates enactment of the bill would reduce state receipts by \$2.1 million in FY 2024, \$4.3 million in FY 2025, and \$6.5 million in FY 2026.

A revised fiscal note on the amended bill was not immediately available. Any fiscal effect associated with the bill is not reflected in *The FY 2024 Governor's Budget Report*.

Taxation; property tax; refunds; income; valuation; Homestead program; social security