SENATE BILL No. 91

By Senators Holland, Baumgardner, Doll, Faust-Goudeau, Haley, Hawk, Lynn, Pettey and Sykes

2-4

AN ACT concerning taxation; relating to income tax; establishing the golden years homestead property tax freeze act, residential property tax refunds; providing homestead property tax refund to disabled veteran renters; standard deduction; amending K.S.A. 2018 Supp. 79-32, 119, 79-4501, 79-4502, 79-4508, 79-4509, 79-4511 and 79-4522 and repealing the existing sections.

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

New Section 1. The provisions of sections 1 through 17, and amendments thereto, shall be known as and may be cited as the golden years homestead property tax freeze act. The purpose of this act shall be to provide refunds arising from increased ad valorem tax assessments to: (a) Certain persons who are of qualifying age and who own their homesteads; or (b) certain persons who have a disability as a result of military service and who own their homesteads.

New Sec. 2. As used in this act:
(a) "Act" means the golden years homestead property tax freeze act.
(b) "Base year" means the year in which an individual becomes an eligible claimant and who is also eligible for a claim for refund pursuant to section 16, and amendments thereto. For any individual who would otherwise be an eligible claimant prior to 2018, such base year shall be deemed to be 2018 for the purposes of this act. In the event an individual is no longer an eligible claimant under this act, the individual shall establish a new base year in the year that the individual becomes an eligible claimant.
(c) "Claimant" means a person who has filed a claim under the provisions of this act and was, during the entire calendar year preceding the year in which such claim was filed for refund under this act, except as provided in section 3, and amendments thereto, both domiciled in this state and was: (1) A person who is 65 years of age or older; or (2) a disabled veteran. The surviving spouse of a person 65 years of age or older or a disabled veteran who was receiving benefits pursuant to this section at the time of the claimant's death, shall be eligible to continue to receive benefits until such time the surviving spouse remarries.
(d) "Disabled veteran" means a person who is a resident of Kansas
and has been honorably discharged from active service in any branch of
the armed forces of the United States or the Kansas national guard and
who has been certified by the United States department of veterans affairs
or its successor to have a 50% permanent disability sustained through
military action or accident or resulting from a disease contracted while in
such active service.

(e) "Homestead" means the dwelling, or any part thereof, owned and
occupied as a residence by the household and so much of the land
surrounding it, as defined as a home site for ad valorem tax purposes, and
may consist of a part of a multi-dwelling or multi-purpose building and a
part of the land upon which it is built or a manufactured home or mobile
home and the land upon which it is situated. "Owned" includes one or
more joint tenants or tenants in common.

When a homestead is occupied by two or more individuals and more
than one of the individuals is able to qualify as a claimant, the individuals
may determine between them as to who the claimant will be. If they are
unable to agree, the matter shall be referred to the secretary of revenue,
whose decision shall be final.

(f) "Household" means a claimant, a claimant and spouse who occupy
the homestead or a claimant and one or more individuals not related as
married individuals who together occupy a homestead.

(g) "Household income" means all income received by all persons of
a household in a calendar year while members of such household.

(h) "Income" means the sum of adjusted gross income under the
Kansas income tax act effective for tax year 2019, and tax years thereafter,
without regard to any maintenance, support money, cash public assistance
and relief, not including any refund granted under this act, the gross
amount of any pension or annuity, including all monetary retirement
benefits from whatever source derived, including, but not limited to, all
payments received under the railroad retirement act, except disability
payments, payments received under the federal social security act, except
that for determination of what constitutes income, such amount shall not
exceed 50% of any such social security payments and shall not include any
social security payments to a claimant who, prior to attaining full
retirement age, had been receiving disability payments under the federal
social security act in an amount not to exceed the amount of such disability
payments or 50% of any such social security payments, whichever is
greater, all dividends and interest from whatever source derived not
included in adjusted gross income, workers compensation and the gross
amount of loss of time insurance. Income does not include gifts from
nongovernmental sources or surplus food or other relief in kind supplied
by a governmental agency, nor shall net operating losses and net capital
losses be considered in the determination of income. Income does not
include veterans disability pensions or disability payments received under the federal social security act.

(i) "Property taxes accrued" means property taxes, exclusive of special assessments, delinquent interest and charges for service, levied on a claimant's homestead in 2018 or any calendar year thereafter by the state of Kansas and the political and taxing subdivisions of the state. When a homestead is owned by two or more persons or entities as joint tenants or tenants in common and one or more of the persons or entities is not a member of the claimant's household, "property taxes accrued" is that part of property taxes levied on the homestead that reflects the ownership percentage of the claimant's household. For purposes of this act, property taxes are levied when the tax roll is delivered to the local treasurer with the treasurer's warrant for collection. When a claimant and household own their homestead for only a part of a calendar year, "property taxes accrued" means only taxes levied on the homestead when both owned and occupied as a homestead by the claimant's household at the time of the levy, multiplied by the percentage of 12 months that the property was owned and occupied by the household as its homestead in that year. When a household owns and occupies two or more different homesteads in the same calendar year, property taxes accrued shall be the sum of the taxes allocable to those several properties while occupied by the household as its homesteads during the year. Whenever a homestead is an integral part of a larger unit such as a multi-purpose or multi-dwelling building, property taxes accrued shall be that percentage of the total property taxes that is equal to the percentage of the value of the homestead compared to the total unit's value. For the purpose of this act, the word "unit" refers to that parcel of property covered by a single tax statement of which the homestead is a part.

New Sec. 3. The right to file a claim under this act may be exercised on behalf of a claimant by such person's legal guardian, conservator or attorney-in-fact. When a claimant dies after having filed a timely claim, the amount thereof shall be disbursed to another member of the household as determined by the director of taxation. If the claimant was the only member of such person's household, the claim may be paid to such person's executor or administrator, but if neither is appointed and qualified, the amount of the claim may be paid upon a claim duly made to any heir at law. In the absence of any such claim within two years of the filing of the claim, the amount of the claim shall escheat to the state. When a person who would otherwise be entitled to file a claim under the provisions of this act dies prior to filing such claim, another member of such person's household may file such claim in the name of such decedent, subject to the deadline prescribed by section 5, and amendments thereto, and the director shall pay the amount to which the decedent would have been entitled to
such person filing the claim. If the decedent was the only member of such
person's household, the decedent's executor or administrator may file such
claim in the name of the decedent, and the claim shall be paid to the
executor or administrator. In the event that neither an executor or
administrator is appointed and qualified, such claim may be made by any
heir at law and the claim shall be payable to such heir at law. Any of the
foregoing provisions shall be applicable in any case where the decedent
dies in the calendar year preceding the year in which a claim may be made
under the provisions of this act, if such decedent was a resident of or
domiciled in this state during the entire part of such year that such
decedent was living. Where the decedent's death occurs during the
calendar year preceding the year in which a claim may be made, the
amount of the claim that would have been allowable if the decedent had
been a resident of or domiciled in this state the entire calendar year of such
person's death shall be reduced in a proportionate amount equal to a
fraction of the claim otherwise allowable, the numerator of which fraction
is the number of months in such calendar year following the month of the
decedent's death, and the denominator of which is 12.

New Sec. 4. A claimant may claim property tax relief under this act
with respect to property taxes accrued and, after audit by the director of
taxation with respect to this act, the allowable amount of such claim shall
be paid, except as otherwise provided in sections 6, 15 and 17, and
amendments thereto, to the claimant from the income tax refund fund upon
warrants of the director of accounts and reports pursuant to vouchers
approved by the director of taxation or by any person designated by the
claimant, but no warrant issued shall be drawn in an amount of less than
$5. No interest shall be allowed on any payment made to a claimant
pursuant to this act.

New Sec. 5. Except as provided in section 14, and amendments
thereto, no claim in respect of property taxes levied in any year shall be
paid or allowed unless such claim is actually filed with and in the
possession of the department of revenue on or before April 15 of the year
next succeeding the year in which such taxes were levied.

New Sec. 6. The amount of any claim otherwise payable under this
act may be applied by the director of taxation against any liability
outstanding on the books of the department of revenue against the
claimant, or against any other individual who was a member of such
person's household in the year that the claim relates.

New Sec. 7. Only one claimant per household per year shall be
entitled to relief under this act.

New Sec. 8. (a) Commencing in tax year 2019, and all tax years
thereafter, the amount of any claim pursuant to this act shall be computed
by deducting the homestead ad valorem tax amount in the tax year the
refund is sought from the amount of a claimant's base year homestead ad
valorem tax amount.

(b) The amount of claim shall be computed only to the nearest $1.

(c) A taxpayer shall not be eligible for a claim pursuant to this act if
such taxpayer has received for such property for such tax year either: (1) A
homestead property tax refund pursuant to K.S.A. 79-4501 et seq., and
amendments thereo; or (2) the selective assistance for effective senior
relief (SAFESR) credit pursuant to K.S.A. 2018 Supp. 79-32,263, and
amendments thereto.

New Sec. 9. In administering this act, the director of taxation shall
make available suitable forms with instructions for claimants. Copies of
such forms shall also be made available to all county clerks and county
treasurers in sufficient numbers to supply claimants residing in their
respective counties. It shall be the duty of the county clerk to assist any
claimant seeking assistance in the filing of a claim under the provisions of
this act. The county treasurer of each county shall mail to each taxpayer,
with the property tax statement of such taxpayer, information on eligibility
for relief under this act to be provided by the secretary of revenue.

The secretary of revenue is hereby authorized to adopt such rules and
regulations as may be necessary for the administration of the provisions of
this act.

New Sec. 10. (a) Every claimant under this act shall supply to the
director of taxation, in support of a claim, reasonable proof of age and
changes of homestead, household membership, household income,
household assets and size and nature of property claimed as the
homestead.

(b) Every claimant who is a homestead owner, or whose claim is
based wholly or partly upon homestead ownership at some time during the
calendar year, shall supply to the director of taxation, in support of a claim,
the amount of property taxes levied upon the property claimed as a
homestead and a statement that the property taxes accrued used for
purposes of this act have been or will be paid by the claimant. Upon
request by the director, such claimant shall provide a copy of the statement
of property taxes levied upon the property claimed as a homestead. The
amount of personal property taxes levied on a manufactured home or
mobile home shall be set out on the personal property tax statement
showing the amount of such tax as a separate item.

(c) The information required to be furnished under subsection (b)
shall be in addition to that required under subsection (a).

New Sec. 11. In any case in which it is determined that a claim is or
was excessive and was filed with fraudulent intent, the claim shall be
disallowed in full, and, if the claim has been paid, the amount paid may be
recovered by assessment as income taxes are assessed, and such
assessment shall bear interest from the date of payment or credit of the
claim, until recovered, at the rate of 1% per month. The claimant in such
case and any person who assisted in the preparation or filing of such
excessive claim, or supplied information upon which such excessive claim
was prepared, with fraudulent intent, shall be guilty of a class B
misdemeanor. In any case in which it is determined that a claim is or was
excessive and was negligently prepared, 10% of the corrected claim shall
be disallowed, and, if the claim has been paid, the proper portion of any
amount paid shall be similarly recovered by assessment as income taxes
are assessed, and such assessment shall bear interest at the rate of 1% per
month from the date of payment until recovered. In any case in which it is
determined that a claim is or was excessive due to the fact that the
claimant neglected to include certain income received during the year, the
claim shall be corrected and the excess disallowed, and, if the claim has
been paid, the proper portion of any amount paid shall be similarly
recovered by assessment as income taxes are assessed.

New Sec. 12. No claim for relief under the provisions of this act shall
be allowed to any claimant who is a recipient of public funds specifically
designated for the payment of taxes during the period for which the claim
is filed.

New Sec. 13. A claim shall be disallowed if the director of taxation
finds that the claimant received title to such person's homestead primarily
for the purpose of receiving benefits under this act.

New Sec. 14. For claims in respect to property taxes levied in any
year, the director of taxation may extend the time for filing any claim or
accept a claim filed after the filing deadline when good cause exists, if the
claim has been filed within four years of the deadline.

New Sec. 15. (a) The director of taxation shall issue to the county
clerk by October 15 of each year an electronic record containing the name
of each eligible claimant who received a refund of property taxes under
this act for the prior year.

(b) When initially filing a claim under this act, the claimant shall be
given an election to receive such refund directly from the director of
taxation or have such refund applied to the claimant's ad valorem taxes in
the county. The claimant shall make the election on a form supplied by the
director of taxation. Such refund shall not be applied to any special
assessment.

(c) After the electronic record under subsection (a) has been received
from the director of taxation, the county clerk of the county in which the
property is located shall make any corrections needed, if any, based upon
information known by the county clerk concerning any change in
eligibility of any claimant listed in such record. After any needed
corrections have been made to the electronic record, the county clerk, on
behalf of each claimant listed in such record, shall certify the information
contained in such record to the county treasurer in lieu of paying that
portion of the first half of taxes on the claimant's homestead in the current
year, which equals the amount of the golden years homestead property tax
freeze refund received by the claimant for taxes levied in the preceding
year up to the amount of the first half of the property taxes due.

(d) The county treasurer shall certify and return the electronic record
referred to in subsection (a), including any changes made by the county
clerk pursuant to subsection (c), to the director of taxation by December 31
of each year. After receiving a claim of any claimant who is listed in the
electronic record submitted by the county treasurer, the director shall
examine the same, and, if the claim is valid, the director of accounts and
reports shall draw a warrant in favor of the county in which the claimant's
homestead is located upon a voucher approved by the director of taxation
in the amount of the allowable claim for refund. Sufficient information to
identify the claimant shall be directed to the county treasurer with each
warrant. Any taxes levied in any year on the homestead of any claimant
who has obtained the eligibility herein provided for in excess of the
amount paid to the county by the state and by the claimant on or before
December 20 of such year shall be paid by the claimant on or before May
10 of the succeeding year.

(e) For the purposes of this section, "electronic record" shall have the
meaning ascribed to it in K.S.A. 16-1602, and amendments thereto.

New Sec. 16. A claimant shall only be eligible for a claim for refund
under this act if: (a) The household income for the year in which the claim
filed is $50,000 or less; and (b) the appraised value of the homestead is
$350,000 or less; and (c) the homestead is not subject to a mortgage or any
other security interest.

New Sec. 17. If there are delinquent property taxes on the claimant's
homestead, the refund shall be paid to the county treasurer of the county in
which such homestead is located and applied first to the oldest of such
delinquent property taxes and applied forward to the most recent
delinquent property taxes and then to any other property taxes due on the
claimant's homestead.

Sec. 18. K.S.A. 2018 Supp. 79-4501 is hereby amended to read as
follows: 79-4501. The title of this act shall be the homestead property tax
refund act. The purpose of this act shall be to provide ad valorem tax
refunds to: (a) Certain persons who are of qualifying age who own or rent
their homestead; (b) certain persons who have a disability, who own or
rent their homestead; and (c) certain persons other than persons included
under the provisions of subsection (a) or (b) who have low incomes and
dependent children and own or rent their homestead.

Sec. 19. K.S.A. 2018 Supp. 79-4502 is hereby amended to read as
follows: 79-4502. As used in this act, unless the context clearly indicates otherwise:

(a) "Income" means the sum of adjusted gross income under the Kansas income tax act effective for tax year 2013 and thereafter without regard to any modifications pursuant to K.S.A. 79-32,117(b)(xx) through (xxiii) and (c)(xx), and amendments thereto, maintenance, support money, cash public assistance and relief, not including any refund granted under this act, the gross amount of any pension or annuity, including all monetary retirement benefits from whatever source derived, including but not limited to, all payments received under the railroad retirement act, except disability payments, payments received under the federal social security act, except that for determination of what constitutes income such amount shall not exceed 50% of any such social security payments and shall not include any social security payments to a claimant who prior to attaining full retirement age had been receiving disability payments under the federal social security act in an amount not to exceed the amount of such disability payments or 50% of any such social security payments, whichever is greater, all dividends and interest from whatever source derived not included in adjusted gross income, workers compensation and the gross amount of "loss of time" insurance. Income does not include gifts from nongovernmental sources or surplus food or other relief in kind supplied by a governmental agency, nor shall net operating losses and net capital losses be considered in the determination of income. Income does not include veterans disability pensions. Income does not include disability payments received under the federal social security act.

(b) "Household" means a claimant, a claimant and spouse who occupy the homestead or a claimant and one or more individuals not related as husband and wife who together occupy a homestead.

(c) "Household income" means all income received by all persons of a household in a calendar year while members of such household.

(d) "Homestead" means the dwelling, or any part thereof, whether owned and or rented that is occupied as a residence by the household and so much of the land surrounding it, as defined as a home site for ad valorem tax purposes, and may consist of a part of a multi-dwelling or multi-purpose building and a part of the land upon which it is built or a manufactured home or mobile home and the land upon which it is situated. "Owned" includes a vendee in possession under a land contract, a life tenant, a beneficiary under a trust and one or more joint tenants or tenants in common.

(e) "Claimant" means a person who has filed a claim under the provisions of this act and was, during the entire calendar year preceding the year in which such claim was filed for refund under this act, except as provided in K.S.A. 79-4503, and amendments thereto, both domiciled in
this state and was: (1) A person having a disability; (2) a person who is 55
years of age or older; (3) a disabled veteran; (4) the surviving spouse of
active duty military personnel who died in the line of duty; or (5) a person
other than a person included under paragraph (1), (2), (3) or (4) having
one or more dependent children under 18 years of age residing at the
person's homestead during the calendar year immediately preceding the
year in which a claim is filed under this act. The surviving spouse of a
disabled veteran who was receiving benefits pursuant to subsection (e)(3)
of this section at the time of the veterans' death, shall be eligible to
continue to receive benefits until such time the surviving spouse remarries.

When a homestead is occupied by two or more individuals and more
than one of the individuals is able to qualify as a claimant, the individuals
determine between them as to whom the claimant will be. If they are
unable to agree, the matter shall be referred to the secretary of revenue
whose decision shall be final.

(f) "Property taxes accrued" means property taxes, exclusive of
special assessments, delinquent interest and charges for service, levied on
a claimant's homestead in 1979 or any calendar year thereafter by the state
of Kansas and the political and taxing subdivisions of the state. When a
homestead is owned by two or more persons or entities as joint tenants or
tenants in common and one or more of the persons or entities is not a
member of claimant's household, "property taxes accrued" is that part of
property taxes levied on the homestead that reflects the ownership
percentage of the claimant's household. For purposes of this act, property
taxes are "levied" when the tax roll is delivered to the local treasurer with
the treasurer's warrant for collection. When a claimant and household own
their homestead part of a calendar year, "property taxes accrued" means
only taxes levied on the homestead when both owned and occupied as a
homestead by the claimant's household at the time of the levy, multiplied
by the percentage of 12 months that the property was owned and occupied
by the household as its homestead in the year. When a household owns and
occupies two or more different homesteads in the same calendar year,
property taxes accrued shall be the sum of the taxes allocable to those
several properties while occupied by the household as its homestead
during the year. Whenever a homestead is an integral part of a larger unit
such as a multi-purpose or multi-dwelling building, property taxes accrued
shall be that percentage of the total property taxes accrued as the value of
the homestead is of the total value. For the purpose of this act, the word
"unit" refers to that parcel of property covered by a single tax statement of
which the homestead is a part.

(g) "Disability" means:

(1) Inability to engage in any substantial gainful activity by reason of
any medically determinable physical or mental impairment which can be
expected to result in death or has lasted or can be expected to last for a
continuous period of not less than 12 months, and an individual shall be
determined to be under a disability only if the physical or mental
impairment or impairments are of such severity that the individual is not
only unable to do the individual's previous work but cannot, considering
age, education and work experience, engage in any other kind of
substantial gainful work which exists in the national economy, regardless
of whether such work exists in the immediate area in which the individual
lives or whether a specific job vacancy exists for the individual, or whether
the individual would be hired if application was made for work. With
respect to any individual, for purposes of the preceding sentence (with
respect to any individual), "work which exists in the national economy"
means work which exists in significant numbers either in the region where
the individual lives or in several regions of the country; for purposes of
this subsection, a "physical or mental impairment" is an impairment that
results from anatomical, physiological or psychological abnormalities
which are demonstrable by medically acceptable clinical and laboratory
diagnostic techniques; or

(2) blindness and inability by reason of blindness to engage in
substantial gainful activity requiring skills or abilities comparable to those
of any gainful activity in which the individual has previously engaged with
some regularity and over a substantial period of time.

(h) "Blindness" means central visual acuity of 20/200 or less in the
better eye with the use of a correcting lens. An eye which is accompanied
by a limitation in the fields of vision such that the widest diameter of the
visual field subtends an angle no greater than 20 degrees shall be
considered for the purpose of this paragraph as having a central visual
acuity of 20/200 or less.

(i) "Disabled veteran" means a person who is a resident of Kansas
and has been honorably discharged from active service in any branch of
the armed forces of the United States or Kansas national guard and who
has been certified by the United States department of veterans affairs or its
successor to have a 50% permanent disability sustained through military
action or accident or resulting from disease contracted while in such active
service.

(j) "Gross rent" means the rental paid at arm's length solely for the
right of occupancy of a homestead or space rental paid to a landlord for
the parking of a mobile home, exclusive of charges for any utilities,
services, furniture and furnishings or personal property appliances
furnished by the landlord as a part of the rental agreement, whether or not
expressly set out in the rental agreement. Whenever the director of
taxation finds that the landlord and tenant have not dealt with each other
at arm's length and that the gross rent charge was excessive, the director
may adjust the gross rent to a reasonable amount for the purpose of the
claim.

(k) "Rent constituting property taxes accrued" means 15% of the
gross rent actually paid in cash or its equivalent in 2019 or any taxable
year thereafter by a claimant and claimant's household solely for the right
of occupancy of a Kansas homestead on which ad valorem property taxes
were levied in full for that year. When a household occupies two or more
different homesteads in the same calendar year, rent constituting property
taxes accrued shall be computed by adding the rent constituting property
taxes accrued for each property rented by the household while occupied
by the household as its homestead during the year. For the provisions of
this subsection, a claimant shall only include those persons satisfying the
requirements of subsection (e)(2) or (3).

Sec. 20. K.S.A. 2018 Supp. 79-4508 is hereby amended to read as
follows: 79-4508. (a) Commencing in the tax year beginning after
December 31, 2019, the amount of any claim pursuant to this act
shall be computed by deducting the amount computed under column (2)
from the amount of claimant's property tax accrued or rent constituting
property tax accrued, or both.

<table>
<thead>
<tr>
<th>Claimants household income</th>
<th>Deduction from property tax accrued or rent constituting property tax accrued, or both</th>
</tr>
</thead>
<tbody>
<tr>
<td>At least $0 but not more than $6,000</td>
<td>$0</td>
</tr>
<tr>
<td>$6,001 but not more than $7,000</td>
<td>4%</td>
</tr>
<tr>
<td>$7,001 but not more than $16,000</td>
<td>4% plus 4% of every $1,000 or fraction thereof, of income in excess of $7,001</td>
</tr>
<tr>
<td>$16,001 but not more than $27,000</td>
<td>40% plus 5% of every $1,000, or fraction thereof, of income in excess of $16,001</td>
</tr>
<tr>
<td>$27,001 but not more than $27,600</td>
<td>95%</td>
</tr>
</tbody>
</table>

(b) The director of taxation shall prepare a table under which claims
under this act shall be determined. The amount of claim for each bracket
shall be computed only to the nearest $1.

(c) The claimant may elect not to record the amount claimed on the
claim. The claim allowable to persons making this election shall be
computed by the department which shall notify the claimant by mail of the
amount of the allowable claim.

(d) In the case of all tax years commencing after December 31, 2004,
The upper limit threshold amount prescribed in this section, shall be
increased by an amount equal to such threshold amount multiplied by the
cost-of-living adjustment determined under section 1(f)(3) of the federal
internal revenue code for the calendar year in which the taxable year
commences.

Sec. 21. K.S.A. 2018 Supp. 79-4509 is hereby amended to read as
follows: 79-4509. In the event property taxes accrued or rent constituting
property tax accrued, or the sum of both, exceeds $700 for a household in
any one year, the amount thereof shall, for purposes of this act, be deemed
to have been $700.

Sec. 22. K.S.A. 2018 Supp. 79-4511 is hereby amended to read as
follows: 79-4511. (a) Every claimant under this act shall supply to the
division, in support of a claim, reasonable proof of age or disability, and
changes of homestead, household membership, household income, and
size and nature of property claimed as the homestead. A claim alleging
disability shall be supported by a report of the examining physician of the
claimant with a statement or certificate that the applicant has a disability
within the meaning of subsection (g) of K.S.A. 79-4502(g), and
amendments thereto.

(b) Every claimant who is a homestead owner, or whose claim is
based wholly or partly upon homestead ownership at some time during the
calendar year, shall supply to the division, in support of a claim, the
amount of property taxes levied upon the property claimed as a homestead
and a statement that the property taxes accrued used for purposes of this
act have been or will be paid by the claimant. Upon request by the
division, such claimant shall provide a copy of the statement of property
taxes levied upon the property claimed as a homestead. The amount of
personal property taxes levied on a manufactured home or mobile home
shall be set out on the personal property tax statement showing the amount
of such tax as a separate item.

(c) Every claimant who is a homestead renter, or whose claim is
based wholly or partly upon homestead rental at some time during the
calendar year, shall supply to the division, in support of a claim, a
statement prescribed by the director certifying the amount of gross rent
paid and that ad valorem property taxes were levied in full that year on the
property, all or a part of which was rented by the claimant. When such
claimant reports household income that is 150% or less of the homestead
rental amount and has failed to provide any documentation or information
requested by the division to verify such household income in support of a
claim as required pursuant to subsection (a), within 30 days of such
request, such homestead property tax refund claim shall be denied. The
information required to be furnished under this subsection or subsection
(b) shall be in addition to that required under subsection (a).

Sec. 23. K.S.A. 2018 Supp. 79-4522 is hereby amended to read as
follows: 79-4522. A person owning or occupying a homestead that is not rental property and for which the appraised valuation for property tax purposes exceeds $350,000 in any year shall not be entitled to claim a refund of property taxes under the homestead property tax refund act for any such year. The provisions of this section shall be part of and supplemental to the homestead property tax refund act.

Sec. 24. K.S.A. 2018 Supp. 79-32,119 is hereby amended to read as follows: 79-32,119. The Kansas standard deduction of an individual, including a husband and wife who are either both residents or who file a joint return as if both were residents, shall be equal to the sum of the standard deduction amount allowed pursuant to this section, and the additional standard deduction amount allowed pursuant to this section for each such deduction allowable to such individual or to such husband and wife under the federal internal revenue code. For tax year 1998 through tax year 2012, the standard deduction amount shall be as follows: Single individual filing status, $3,000; married filing status, $6,000; and head of household filing status, $4,500. For tax year 1998, and all tax years thereafter, the additional standard deduction amount shall be as follows: Single individual and head of household filing status, $850; and married filing status, $700. For tax year 2013, and all tax years thereafter through tax year 2018, the standard deduction amount of an individual, including husband and wife who are either both residents or who file a joint return as if both were residents, shall be as follows: Single individual filing status, $3,000; married filing status, $7,500; and head of household filing status, $5,500. For tax year 2019, and all tax years thereafter, the standard deduction amount of an individual, including husband and wife who are either both residents or who file a joint return as if both were residents, shall be as follows: Single individual filing status, $3,500; married filing status, $8,500; and head of household filing status, $6,000. For purposes of the foregoing, the federal standard deduction allowable to a husband and wife filing separate Kansas income tax returns shall be determined on the basis that separate federal returns were filed, and the federal standard deduction of a husband and wife filing a joint Kansas income tax return shall be determined on the basis that a joint federal income tax return was filed.


Sec. 26. This act shall take effect and be in force from and after its publication in the statute book.