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CARL TURNER
28TH DISTRICT

February 1, 2024

Chairman Smith and members of the House Tax Committee,

Thank you for the opportunity to discuss HB2470 which is a bill to extend the deadline for filing Homestead property tax rebate claims by three years.

The Homestead Property Tax Refund is a rebate program for the property taxes paid by homeowners that have low income and a home valued at \$350,000 or less. Currently statute requires that those that qualify for the Homestead refund must apply for it by April 15 after the end of the tax year. If they don't, they can't go back and get it, so they lose it. It seems odd that the state would recognize a need to help these Kansans and offer a program, but then have such a short window of time for them to get the benefit of the program. This bill opens that window to 3 years, the same as the allowed timeframe for changing or amending an income tax filing.

Example – a person is not aware of the Homestead refund program when they file their taxes for the 2023 tax year but learns about it later. That person could go back and get the refund for 3 years (until April 15, 2027) for tax year 2023.

I have a constituent that clearly was someone this program was intended to help but she was not aware of the program. Once she learned of it, she applied but was denied because she didn't have a "valid reason". In doing some research, I learned that Kansas law allows for an extension of certain filing deadlines pursuant to K.S.A. 79-4517 for "good cause" however the law does not define good cause. Therefore, KDOR has adopted policy that *"good cause includes, but is not limited to, absence of the claimant from the state or country or temporary illness of the claimant at the time the claim was due."*

Again, this bill opens the window of opportunity so that those intended to, and qualified to benefit from the Homestead program can more fully do so.

I appreciate your consideration and am available to answer any questions.

Respectfully submitted,

Representative Carl Turner – District 28