

KANSAS OFFICE of  
**REVISOR of STATUTES**

LEGISLATURE of THE STATE of KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Madam Chairperson and Members of the Committee on Assessment and Taxation  
From: Office of Revisor of Statutes  
Date: January 31, 2023  
Subject: Senate Bill No. 80

Summary

Senate Bill No. 80 relates to the recent homestead refund claim provision for certain seniors and disabled veterans and would exclude social security payments from household income for purposes of determining eligibility.

Beginning with tax year 2022, K.S.A. 2022 Supp. 79-4<sup>4508a</sup>~~805a~~ provides a homestead property tax refund to certain seniors and disabled veterans calculated based on the increase in property tax over the base year property tax amount for the claimant's homestead. There are eligibility requirements including that the claimant's "household income" for the year the claim is filed is \$50,000 or less. "Household income" is defined in K.S.A. 2022 Supp. 79-4502 and includes 50% of social security payments, except disability payments.

The bill would amend K.S.A. 2022 Supp. 79-4508a to exclude all payments under the federal social security act from the definition of "household income" for purposes of the eligibility requirements for the recent senior and disabled veteran homestead refund provision beginning with tax year 2023.

The bill would take effect from and after its publication in the statute book.