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NOTICE 24-10

CHANGES TO HOMESTEAD PROPERTY TAX REFUNDS

(JULY 1, 2024)

During the 2024 Legislative Session House Bill 2760 was passed and signed into law. The Bill makes numerous changes, to multiple statutes, concerning veterans and military. Among these changes are amendments to the Kansas homestead property tax refund program found in K.S.A. 79-4501 *et seq*.

Section 74 of the Bill amends K.S.A. 79-4502, which defines various terms used for homestead property tax refund purposes.

Subsection (a), which defines the term "income", is amended to provide income does not include military veteran's disability "compensation". Prior to amendment, the definition provided income did not include a military veteran's disability "pensions".

Subsection (e), which defines the term "claimant", is amended regarding the surviving spouse of a military member. While the reworded language provides clarification, it does not change a person's qualification as a surviving spouse.

Subsection (i), which defines the term "disabled veteran", is amended to update, and clarify, the meaning of the term. After amendment, the subsection provides:

> (i) "Disabled veteran" means a person who is a resident of Kansas and who:
> (1) Served in the active military, naval, air or space service and who was discharged or released therefrom under an honorable discharge or a general discharge under honorable conditions;
> (2) received a disability that was incurred or aggravated in the line of duty in the active military, naval, air or space service; and
> (3) has a service-connected evaluation percentage equal to or greater than 50%, pursuant to 38 U.S.C. § 1101 et seq. or 10 U.S.C. § 1201 et seq.

The amendments are effective July 1, 2024, and will apply to homestead property tax refund claims filed for 2024.

TAXPAYER ASSISTANCE

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