

HOUSE BILL No. 2470

By Committee on Taxation

4-4

1 AN ACT concerning income taxation; relating to the homestead property
2 tax refund act; extending the period of time to file for property tax
3 homestead claims; amending K.S.A. 79-4505 and repealing the existing
4 section.

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

7 Section 1. K.S.A. 79-4505 is hereby amended to read as follows: 79-
8 4505. Except as provided in K.S.A. 79-4517, and amendments thereto, no
9 claim in respect of property taxes levied in any year shall be paid or
10 allowed unless such claim is ~~actually~~ filed with ~~and in the possession of~~
11 the department of revenue on or before April 15 of the *third* year next
12 succeeding the year in which said taxes were levied.

13 Sec. 2. K.S.A. 79-4505 is hereby repealed.

14 Sec. 3. This act shall take effect and be in force from and after its
15 publication in the statute book.