

STATE OF KANSAS

HOUSE OF REPRESENTATIVES

MR. CHAIRMAN:

I move to amend **HB 2057**, on page 2, following line 12, by inserting:

"New Sec. 2. (a) As used in this section:

(1) "Disaster area" means an area in which a proclamation declaring a state of disaster emergency has been issued by the governor.

(2) "Homestead" means the dwelling, or any part thereof, whether owned or rented, which 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.

(3) "Substantial damage" means damage of any origin sustained by a homestead as the direct result of a natural disaster, whereby the cost of restoring the structure to its before-damaged condition would equal or exceed 50% of the market value of the structure before the damage occurred.

(b) For taxable years commencing after December 31, 2012, there shall be allowed as a credit against the tax liability of a resident imposed under the Kansas income tax act a proportional amount of the property taxes owed by such taxpayer on a homestead that has sustained substantial damage and is located in a disaster area. The amount of the credit shall be computed as follows:

Date which substantial damage occurs	Amount of property tax credited
On or after January 1, but before February 1	Full amount
On or after February 1, but before March 1	$\frac{11}{12}$

On or after March 1, but before April 1	$\frac{5}{6}$
On or after April 1, but before May 1	$\frac{3}{4}$
On or after May 1, but before June 1	$\frac{2}{3}$
On or after June 1, but before July 1	$\frac{7}{12}$
On or after July 1, but before August 1	$\frac{1}{2}$
On or after August 1, but before September 1	$\frac{5}{12}$
On or after September 1, but before October 1	$\frac{1}{3}$
On or after October 1, but before November 1	$\frac{1}{4}$
On or after November 1, but before December 1	$\frac{1}{6}$
On or after December 1, but before January 1	$\frac{1}{12}$

(c) The tax credit allowed by subsection (b) shall be deducted from the taxpayer's income tax liability for the taxable year in which the natural disaster occurred. If the amount of the credit allowed by subsection (b) exceeds the taxpayer's income tax liability imposed under the Kansas income tax act, such excess amount shall be refunded to the taxpayer.

(d) The taxpayer shall submit to the director all information that the director determines necessary for the calculation of the credit provided by this section. The secretary of revenue shall adopt such rules and regulations as deemed necessary to carry out the provisions of this section, including, but not limited to, the filing of documents that support the amount of credit claimed pursuant to this section.";

And by renumbering sections accordingly;

On page 1, in the title, in line 1, by striking "property"; also in line 1, by striking "county appraisers;" and inserting "property taxation,"; in line 2, by striking "appraiser" and inserting "county

appraisers; income taxation, credits, homesteads destroyed by disaster"

_____ District.