

Kansas Administrative Regulations

Kansas Department of Revenue

Article 22.—Homestead Tax Relief

92-22-4. Domicile; temporary absence.

(a) "Domicile" shall mean that place where a person resides, where the person has an intention to remain, and to which that person intends to return following any absence.

(b) The claimant shall have maintained a domicile within the state of Kansas during the entire year preceding the year in which the homestead claim is filed to be eligible for a homestead property tax refund.

(c) For purposes of the homestead property tax refund act, a claimant shall be domiciled in this state if the claimant resides in this state and maintains the principal home within this state.

(d) Temporary absence from the domicile shall not disqualify a claimant for a refund. A seasonal absence or absence of a reasonable duration shall constitute a temporary absence.

(Authorized by K.S.A. 79-4510; implementing K.S.A. 2000 Supp. 79-4502; effective, E-77-6, March 19, 1976; effective Feb. 15, 1977; amended May 1, 1986; amended April 19, 2002.)

***** Authenticated Kansas Administrative Regulation *****