

HOUSE BILL No. 2410

By Committee on Taxation

2-13

1 AN ACT concerning income taxation; relating to taxable income;
2 increasing taxable income amounts by a cost-of-living adjustment in
3 determining Kansas income tax; amending K.S.A. 2022 Supp. 79-
4 32,110 and repealing the existing section.

5
6 *Be it enacted by the Legislature of the State of Kansas:*

7 Section 1. K.S.A. 2022 Supp. 79-32,110 is hereby amended to read as
8 follows: 79-32,110. (a) *Resident individuals*. Except as otherwise provided
9 by K.S.A. 79-3220(a), and amendments thereto, a tax is hereby imposed
10 upon the Kansas taxable income of every resident individual, which tax
11 shall be computed in accordance with the following tax schedules *unless*
12 *otherwise modified pursuant to subsection (f)*:

13 (1) *Married individuals filing joint returns*.

14 (A) ~~For tax year 2012:~~

15 If the taxable income is: The tax is:

16 Not over \$30,000.....	3.5% of Kansas taxable income
17 Over \$30,000 but not over \$60,000.....	\$1,050 plus 6.25% of excess
18 _____ over \$30,000	
19 Over \$60,000.....	\$2,925 plus 6.45% of excess
20 _____ over \$60,000	

21 (B) ~~For tax year 2013:~~

22 If the taxable income is: The tax is:

23 Not over \$30,000.....	3.0% of Kansas taxable income
24 Over \$30,000.....	\$900 plus 4.9% of excess over
25 _____ \$30,000	

26 (C) ~~For tax year 2014:~~

27 If the taxable income is: The tax is:

28 Not over \$30,000.....	2.7% of Kansas taxable income
29 Over \$30,000.....	\$810 plus 4.8% of excess over
30 _____ \$30,000	

31 (D) ~~For tax years 2015 and 2016:~~

32 If the taxable income is: The tax is:

33 Not over \$30,000.....	2.7% of Kansas taxable income
34 Over \$30,000.....	\$810 plus 4.6% of excess over
35 _____ \$30,000	

36 (E) ~~For tax year 2017:~~

1 If the taxable income is: The tax is:
 2 Not over \$30,000.....2.9% of Kansas taxable income
 3 Over \$30,000 but not over \$60,000 \$870 plus 4.9% of excess over
 4 _____ \$30,000
 5 Over \$60,000.....\$2,340 plus 5.2% of excess over
 6 _____ \$60,000

7 (F) For tax year 2018, and all tax years thereafter:
 8 If the taxable income is: The tax is:
 9 Not over \$30,000.....3.1% of Kansas taxable income
 10 Over \$30,000 but not over \$60,000 \$930 plus 5.25% of excess
 11 over \$30,000
 12 Over \$60,000.....\$2,505 plus 5.7% of excess
 13 over \$60,000

14 (2) *All other individuals.*

15 (A) For tax year 2012:
 16 If the taxable income is: The tax is:
 17 Not over \$15,000.....3.5% of Kansas taxable income
 18 Over \$15,000 but not over \$30,000 \$525 plus 6.25% of excess
 19 over \$15,000
 20 Over \$30,000.....\$1,462.50 plus 6.45% of excess
 21 over \$30,000

22 (B) For tax year 2013:
 23 If the taxable income is: The tax is:
 24 Not over \$15,000.....3.0% of Kansas taxable income
 25 Over \$15,000.....\$450 plus 4.9% of excess over
 26 \$15,000

27 (C) For tax year 2014:
 28 If the taxable income is: The tax is:
 29 Not over \$15,000.....2.7% of Kansas taxable income
 30 Over \$15,000.....\$405 plus 4.8% of excess over
 31 \$15,000

32 (D) For tax years 2015 and 2016:
 33 If the taxable income is: The tax is:
 34 Not over \$15,000.....2.7% of Kansas taxable income
 35 Over \$15,000.....\$405 plus 4.6% of excess over
 36 \$15,000

37 (E) For tax year 2017:
 38 If the taxable income is: The tax is:
 39 Not over \$15,000.....2.9% of Kansas taxable income
 40 Over \$15,000 but not over \$30,000 \$435 plus 4.9% of excess over
 41 \$15,000
 42 Over \$30,000.....\$1,170 plus 5.2% of excess over
 43 \$30,000

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