

HOUSE BILL No. 2618

By Representative Hodge

2-5

1 AN ACT concerning income taxation; relating to rates, individuals;
2 amending K.S.A. 2017 Supp. 79-32,110 and repealing the existing
3 section.

4

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

6 Section 1. K.S.A. 2017 Supp. 79-32,110 is hereby amended to read as
7 follows: 79-32,110. (a) *Resident Individuals*. Except as otherwise provided
8 by K.S.A. 79-3220(a), and amendments thereto, a tax is hereby imposed
9 upon the Kansas taxable income of every resident individual, which tax
10 shall be computed in accordance with the following tax schedules:

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

12 (A) For tax year 2012:

If the taxable income is:	The tax is:
13 Not over \$30,000.....	3.5% of Kansas taxable income
14 Over \$30,000 but not over \$60,000.....	\$1,050 plus 6.25% of excess 15 over \$30,000
16 Over \$60,000.....	\$2,925 plus 6.45% of excess 17 over \$60,000

18
19 (B) For tax year 2013:

If the taxable income is:	The tax is:
20 Not over \$30,000.....	3.0% of Kansas taxable income
21 Over \$30,000.....	\$900 plus 4.9% of excess over 22 \$30,000

23
24 (C) For tax year 2014:

If the taxable income is:	The tax is:
25 Not over \$30,000.....	2.7% of Kansas taxable income
26 Over \$30,000.....	\$810 plus 4.8% of excess over 27 \$30,000

28
29 (D) For tax years 2015 and 2016:

If the taxable income is:	The tax is:
30 Not over \$30,000.....	2.7% of Kansas taxable income
31 Over \$30,000.....	\$810 plus 4.6% of excess over 32 \$30,000

33
34 (E) For tax year 2017:

If the taxable income is:	The tax is:
35 Not over \$30,000.....	2.9% of Kansas taxable income

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1	Over \$30,000 but not over \$60,000.....	\$870 plus 4.9% of excess over
2		\$30,000
3	Over \$60,000.....	\$2,340 plus 5.2% of excess over
4		\$60,000
5	(F) For tax year 2018, and all tax years thereafter:	
6	If the taxable income is:	The tax is:
7	Not over \$30,000.....	3.1% of Kansas taxable income
8	Over \$30,000 but not over \$60,000.....	\$930 plus 5.25% of excess
9		over \$30,000
10	Over \$60,000 <i>but not over \$1,000,000</i>	\$2,505 plus 5.7% of excess
11		over \$60,000
12	<i>Over \$1,000,000</i>	<i>\$56,085 plus 10% of excess</i>
13		<i>over \$1,000,000</i>
14	(2) <i>All other individuals.</i>	
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	(F) For tax year 2018, and all tax years thereafter:	
2	If the taxable income is:	The tax is:
3	Not over \$15,000.....	3.1% of Kansas taxable income
4	Over \$15,000 but not over \$30,000.....	\$465 plus 5.25% of excess
5		over \$15,000
6	Over \$30,000 <i>but not over \$500,000</i>	\$1,252.50 plus 5.7% of excess
7		over \$30,000
8	<i>Over \$500,000</i>	<i>\$28,042.50 plus 10% of excess</i>
9		<i>over \$500,000</i>

10 (b) *Nonresident Individuals*. A tax is hereby imposed upon the Kansas
 11 taxable income of every nonresident individual, which tax shall be an
 12 amount equal to the tax computed under subsection (a) as if the
 13 nonresident were a resident multiplied by the ratio of modified Kansas
 14 source income to Kansas adjusted gross income.

15 (c) *Corporations*. A tax is hereby imposed upon the Kansas taxable
 16 income of every corporation doing business within this state or deriving
 17 income from sources within this state. Such tax shall consist of a normal
 18 tax and a surtax and shall be computed as follows:

19 (1) The normal tax shall be in an amount equal to 4% of the Kansas
 20 taxable income of such corporation; and

21 (2) (A) for tax year 2008, the surtax shall be in an amount equal to
 22 3.1% of the Kansas taxable income of such corporation in excess of
 23 \$50,000;

24 (B) for tax years 2009 and 2010, the surtax shall be in an amount
 25 equal to 3.05% of the Kansas taxable income of such corporation in excess
 26 of \$50,000; and

27 (C) for tax year 2011, and all tax years thereafter, the surtax shall be
 28 in an amount equal to 3% of the Kansas taxable income of such
 29 corporation in excess of \$50,000.

30 (d) *Fiduciaries*. A tax is hereby imposed upon the Kansas taxable
 31 income of estates and trusts at the rates provided in subsection (a)(2)
 32 hereof.

33 (e) Notwithstanding the provisions of subsections (a) and (b): (1) For
 34 tax years 2016 and 2017, married individuals filing joint returns with
 35 taxable income of \$12,500 or less, and all other individuals with taxable
 36 income of \$5,000 or less, shall have a tax liability of zero; and (2) for tax
 37 year 2018, and all tax years thereafter, married individuals filing joint
 38 returns with taxable income of \$5,000 or less, and all other individuals
 39 with taxable income of \$2,500 or less, shall have a tax liability of zero.

40 (f) No taxpayer shall be assessed penalties and interest arising from
 41 the underpayment of taxes due to changes to the rates in subsection (a)
 42 that: (1) Became law on July 1, 2017, so long as such underpayment is
 43 rectified on or before April 17, 2018; or (2) became law on July 1, 2018,

- 1 *so long as such underpayment is rectified on or before April 15, 2019.*
- 2 Sec. 2. K.S.A. 2017 Supp. 79-32,110 is hereby repealed.
- 3 Sec. 3. This act shall take effect and be in force from and after its
- 4 publication in the statute book.