

KANSAS OFFICE of
REVISOR of STATUTES

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MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: February 15, 2023
Subject: Senate Bill No. 169

Summary

Senate Bill No. 169 would provide a 4.75% individual income tax rate beginning in tax year 2024.

The bill would amend K.S.A. 2022 Supp. 79-32,110 to provide an individual income tax rate of 4.75% on Kansas taxable income over \$10,450 for married individuals filing joint returns and over \$5,225 for all other individuals. Individuals with Kansas taxable income at or below these respective amounts would not have a tax liability.

The bill would take effect from and after its publication in the statute book.