AN ACT concerning income taxation; relating to Kansas exemptions for
an individual; providing additional exemptions for unborn children
with a detectable heartbeat; amending K.S.A. 2022 Supp. 79-32,121
and repealing the existing section.

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

Section 1. K.S.A. 2022 Supp. 79-32,121 is hereby amended to read as
follows: 79-32,121. (a) An individual shall be allowed a Kansas exemption
of $2,250 for each exemption for which such individual is entitled to a
deduction for the taxable year for federal income tax purposes.

(b) In addition to the exemptions provided in subsection (a), any
individual who has been honorably discharged from active service in any
branch of the armed forces of the United States and who is certified by the
United States department of veterans affairs or its successor to be in
receipt of disability compensation at the 100% rate, if the disability is
permanent and was sustained through military action or accident or
resulted from disease contracted while in such active service, such
individual shall be allowed an additional Kansas exemption of $2,250 for
tax year 2023 and all tax years thereafter.

(c) (1) In addition to the exemptions provided in subsections (a) and
(b), for tax year 2024 and all tax years thereafter, any individual who is
pregnant with an unborn child with a detectable heartbeat at any time
during such tax year shall be allowed an additional Kansas exemption of
$2,250. Such an additional exemption shall be allowed for each unborn
child with a detectable heartbeat carried by the individual during such tax
year.

(2) For purposes of this subsection:
(A) "Detectable heartbeat" means embryonic or fetal cardiac activity
or the steady and repetitive rhythmic contraction of the heart within the
gestational sac; and
(B) "unborn child" means a member of the species homo sapiens at
any stage of development who is carried in the womb and who has a
detectable heartbeat.

Sec. 2. K.S.A. 2022 Supp. 79-32,121 is hereby repealed.

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