

HOUSE BILL No. 2538

By Committee on Taxation

1-30

1 AN ACT concerning income taxation; relating to deductions; increasing
2 the Kansas standard deduction; amending K.S.A. 79-32,119 and
3 repealing the existing section.

4
5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 79-32,119 is hereby amended to read as follows:
7 79-32,119. (a) The Kansas standard deduction of an individual, including a
8 husband and wife who are either both residents or who file a joint return as
9 if both were residents, shall be equal to the sum of the standard deduction
10 amount allowed pursuant to this section, and the additional standard
11 deduction amount allowed pursuant to this section for each such deduction
12 allowable to such individual or to such husband and wife under the federal
13 internal revenue code. ~~For tax year 1998 through tax year 2012, the~~
14 ~~standard deduction amount shall be as follows: Single individual filing~~
15 ~~status, \$3,000; married filing status, \$6,000; and head of household filing~~
16 ~~status, \$4,500.~~

17 (b) For tax year 1998, and all tax years thereafter, the additional
18 standard deduction amount shall be as follows: Single individual and head
19 of household filing status, \$850; and married filing status, \$700.

20 (c) (1) For tax year 2013, ~~and all tax years thereafter through tax year~~
21 ~~2019~~, the standard deduction amount of an individual, including husband
22 and wife who are either both residents or who file a joint return as if both
23 were residents, shall be as follows: Single individual filing status, \$3,000;
24 married filing status, \$7,500; and head of household filing status, \$5,500.

25 (2) For tax year 2020, and all tax years thereafter, the standard
26 deduction amount shall be as follows: Single individual filing status,
27 \$4,000; married filing status, \$8,000; and head of household filing status,
28 \$6,000.

29 (3) In the case of all tax years commencing after December 31, 2020,
30 the amounts prescribed in this subsection shall be increased by an amount
31 equal to such amount multiplied by the cost-of-living adjustment
32 determined under section 1(f)(3) of the federal internal revenue code of
33 1986 for the calendar year in which the taxable year commences.

34 (d) For purposes of ~~the foregoing~~ this section, the federal standard
35 deduction allowable to a husband and wife filing separate Kansas income
36 tax returns shall be determined on the basis that separate federal returns

1 were filed, and the federal standard deduction of a husband and wife filing
2 a joint Kansas income tax return shall be determined on the basis that a
3 joint federal income tax return was filed.

4 Sec. 2. K.S.A. 79-32,119 is hereby repealed.

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