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MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: January 25, 2023
Subject: Senate Bill No. 30

Summary

Senate Bill No. 30 relates to income tax and would increase the Kansas standard deduction by a cost-of-living adjustment beginning in tax year 2023.

Currently, pursuant to K.S.A. 2022 Supp. 79-32,119(c), the Kansas standard deduction of an individual is \$3,500 for single individual filing status, \$8,000 for married filing status and \$6,000 for head of household filing status. The bill would amend K.S.A. 2022 Supp. 79-32,119(c) to provide for an annual increase of these amounts by a cost-of-living adjustment determined under section 1(f)(3) of the federal internal revenue code beginning in tax year 2023.

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