

SENATE BILL No. 30

By Committee on Assessment and Taxation

1-11

1 AN ACT concerning income taxation; relating to deductions; increasing
2 the Kansas standard deduction **and the Kansas personal exemption** by
3 a cost-of-living adjustment; amending K.S.A.—~~2022~~ **2023** Supp. 79-
4 32,119 **and 79-32,121** and repealing the existing ~~section~~ **sections**.

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

7 Section 1. K.S.A.—~~2022~~ **2023** Supp. 79-32,119 is hereby amended to
8 read as follows: 79-32,119. (a) The Kansas standard deduction of an
9 individual, including a husband and wife who are either both residents or
10 who file a joint return as if both were residents, shall be equal to the sum
11 of the standard deduction amount allowed pursuant to this section, and the
12 additional standard deduction amount allowed pursuant to this section for
13 each such deduction allowable to such individual or to such husband and
14 wife under the federal internal revenue code.

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

18 (c) (1) For tax year 2013 through tax year 2020, the standard
19 deduction amount of an individual, including husband and wife who are
20 either both residents or who file a joint return as if both were residents,
21 shall be as follows: Single individual filing status, \$3,000; married filing
22 status, \$7,500; and head of household filing status, \$5,500.

23 (2) (A) For tax year 2021, and all tax years thereafter, the standard
24 deduction amount of an individual, including husband and wife who are
25 either both residents or who file a joint return as if both were residents,
26 shall be as follows: Single individual filing status, \$3,500; married filing
27 status, \$8,000; and head of household filing status, \$6,000.

28 (B) *In the case of tax year—~~2023~~ **2024**, and all tax years thereafter, the*
29 *amounts prescribed in—~~this~~ **paragraph (2)(A) and any subsequent changes***
30 *pursuant to this subparagraph shall be increased by an amount equal to*
31 *such amount multiplied by the cost-of-living adjustment determined under*
32 *section 1(f)(3) of the federal internal revenue code for the calendar year in*
33 *which the taxable year commences.*

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

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

4 ***Sec. 2. K.S.A. 2023 Supp. 79-32,121 is hereby amended to read as***
5 ***follows: 79-32,121. (a) An individual shall be allowed a Kansas***
6 ***exemption of \$2,250 for each exemption for which such individual is***
7 ***entitled to a deduction for the taxable year for federal income tax***
8 ***purposes.***

9 ***(b) In addition to the exemptions provided in subsection (a), any***
10 ***individual who has been honorably discharged from active service in***
11 ***any branch of the armed forces of the United States and who is certified***
12 ***by the United States department of veterans affairs or its successor to be***
13 ***in receipt of disability compensation at the 100% rate, if the disability is***
14 ***permanent and was sustained through military action or accident or***
15 ***resulted from disease contracted while in such active service, such***
16 ***individual shall be allowed an additional Kansas exemption of \$2,250 in***
17 ***the amount prescribed in subsection (a) including any increases provided***
18 ***for pursuant to subsection (c) for tax year 2024 and all tax years***
19 ***thereafter.***

20 ***(c) In the case of tax year 2024, and all tax years thereafter, the***
21 ***amount prescribed in subsection (a) and any subsequent changes pursuant***
22 ***to this subsection shall be increased by an amount equal to such amount***
23 ***multiplied by the cost-of-living adjustment determined under section 1(f)***
24 ***(3) of the federal internal revenue code for the calendar year in which the***
25 ***taxable year commences.***

26 ~~Sec. 2.~~ **3. K.S.A. 2022 2023 Supp. 79-32,119 is and 79-32,121 are**
27 **hereby repealed.**

28 ~~Sec. 3.~~ **4. This act shall take effect and be in force from and after its**
29 **publication in the statute book.**