

## REPORTS OF STANDING COMMITTEES

MADAM PRESIDENT:

The Committee on **Assessment and Taxation** recommends **SB 91** be amended on page 7, in line 25, after the semicolon by inserting "and"; in line 26, by striking all after "less"; in line 27, by striking all before the period; in line 37, by striking all after "own"; in line 41, by striking "or rent";

On page 11, in line 12, by striking "(2) or";

On page 13, following line 5, by inserting:

"Sec. 24. K.S.A. 2018 Supp. 79-32,119 is hereby amended to read as follows: 79-32,119. The Kansas standard deduction of an individual, including a husband and wife who are either both residents or who file a joint return as if both were residents, shall be equal to the sum of the standard deduction amount allowed pursuant to this section, and the additional standard deduction amount allowed pursuant to this section for each such deduction allowable to such individual or to such husband and wife under the federal internal revenue code. ~~For tax year 1998 through tax year 2012, the standard deduction amount shall be as follows: Single individual filing status, \$3,000; married filing status, \$6,000; and head of household filing status, \$4,500.~~ For tax year 1998, and all tax years thereafter, the additional standard deduction amount shall be as follows: Single individual and head of household filing status, \$850; and married filing status, \$700. For tax year 2013, ~~and all tax years thereafter~~ through tax year 2018, the standard deduction amount of an individual, including husband and wife who are either both residents or who file a joint return as if both were residents, shall be as follows: Single individual filing status, \$3,000; married filing status, \$7,500; and head of household filing status, \$5,500. For tax

year 2019, and all tax years thereafter, the standard deduction amount of an individual, including husband and wife who are either both residents or who file a joint return as if both were residents, shall be as follows: Single individual filing status, \$3,500; married filing status, \$8,500; and head of household filing status, \$6,000. For purposes of the foregoing, the federal standard deduction allowable to a husband and wife filing separate Kansas income tax returns shall be determined on the basis that separate federal returns were filed, and the federal standard deduction of a husband and wife filing a joint Kansas income tax return shall be determined on the basis that a joint federal income tax return was filed.";

Also on page 13, in line 6, after "Supp." by inserting "79-32,119,";

And by renumbering sections accordingly;

On page 1, in the title, in line 3, after "to" by inserting "disabled veteran"; also in line 3, after the second semicolon by inserting "standard deduction;"; in line 4, after "Supp." by inserting "79-32,119,"; and the bill be passed as amended.

\_\_\_\_\_Chairperson