

SESSION OF 2024

SUPPLEMENTAL NOTE ON SENATE BILL NO. 30

As Amended by Senate Committee on
Assessment and Taxation

Brief*

SB 30, as amended, would provide, beginning in tax year 2024, for all Kansas individual income tax standard deduction amounts and personal exemption allowance amounts to be annually increased by the cost-of-living adjustment determined under Section 1(f)(3) of the Internal Revenue Code.

Background

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Tyson.

Senate Committee on Assessment and Taxation

In the Senate Committee hearing, **proponent** testimony was provided by a representative for Americans for Prosperity, stating the bill would protect low-income Kansans from inflation and maintain Kansans' after-tax purchasing power.

Written-only proponent testimony was provided by a representative of the Kansas Policy Institute.

No other testimony was provided.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

On January 9, 2024, the bill was withdrawn from the Senate Calendar and rereferred to the Senate Committee on Assessment and Taxation.

On March 25, 2024, the Senate Committee on Assessment and Taxation amended the bill to delay the implementation of the bill to tax year 2024, add the provision related to the personal exemption amounts, and make technical changes.

Fiscal Information

A fiscal note on the amended bill was not immediately available.

Taxation; income tax; personal exemption; standard deduction; cost-of-living adjustments