

**HOUSE BILL No. 2529**

By Committee on Taxation

Requested by Representative Helgerson

1-18

1 AN ACT concerning income taxation; decreasing the rate of tax for  
2 individuals; amending K.S.A. 2023 Supp. 79-32,110 and repealing the  
3 existing section.

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

6 Section 1. K.S.A. 2023 Supp. 79-32,110 is hereby amended to read as  
7 follows: 79-32,110. (a) *Resident Individuals*. Except as otherwise provided  
8 by K.S.A. 79-3220(a), and amendments thereto, a tax is hereby imposed  
9 upon the Kansas taxable income of every resident individual, which tax  
10 shall be computed in accordance with the following tax schedules:

11 (1) *Married individuals filing joint returns.*

12 (A) ~~For tax year 2012:~~

13 If the taxable income is:	The tax is:
14 Not over \$30,000.....	3.5% of Kansas taxable income
15 Over \$30,000 but not over \$60,000.....	\$1,050 plus 6.25% of excess
16 _____	over \$30,000
17 Over \$60,000.....	\$2,925 plus 6.45% of excess
18 _____	over \$60,000

19 (B) ~~For tax year 2013:~~

20 If the taxable income is:	The tax is:
21 Not over \$30,000.....	3.0% of Kansas taxable income
22 Over \$30,000.....	\$900 plus 4.9% of excess over
23 _____	\$30,000

24 (C) ~~For tax year 2014:~~

25 If the taxable income is:	The tax is:
26 Not over \$30,000.....	2.7% of Kansas taxable income
27 Over \$30,000.....	\$810 plus 4.8% of excess over
28 _____	\$30,000

29 (D) ~~For tax years 2015 and 2016:~~

30 If the taxable income is:	The tax is:
31 Not over \$30,000.....	2.7% of Kansas taxable income
32 Over \$30,000.....	\$810 plus 4.6% of excess over
33 _____	\$30,000

34 (E) ~~For tax year 2017:~~

35 If the taxable income is:	The tax is:
------------------------------	-------------

1	Not over \$30,000.....	2.9% of Kansas taxable income
2	Over \$30,000 but not over \$60,000.....	\$870 plus 4.9% of excess over
3	_____	\$30,000
4	Over \$60,000.....	\$2,340 plus 5.2% of excess over
5	_____	\$60,000

6 ~~(F) For tax year years 2018, and all tax years thereafter through 2024:~~

7	If the taxable income is:	The tax is:
8	Not over \$30,000.....	3.1% of Kansas taxable income
9	Over \$30,000 but not over \$60,000.....	\$930 plus 5.25% of excess
10		over \$30,000
11	Over \$60,000.....	\$2,505 plus 5.7% of excess
12		over \$60,000

13 *(B) For tax year 2025, and all tax years thereafter:*

14	<i>If the taxable income is:</i>	<i>The tax is:</i>
15	<i>Not over \$30,000.....</i>	<i>2.25% of Kansas taxable income</i>
16	<i>Over \$30,000 but not over \$60,000.....</i>	<i>\$675 plus 5% of excess</i>
17		<i>over \$30,000</i>
18	<i>Over \$60,000.....</i>	<i>\$2,175 plus 5.5% of excess</i>
19		<i>over \$60,000</i>

20 *(2) All other individuals.*

21 ~~(A) For tax year 2012:~~

22	<del>If the taxable income is:.....</del>	<del>The tax is:</del>
23	<del>Not over \$15,000.....</del>	<del>3.5% of Kansas taxable income</del>
24	<del>Over \$15,000 but not over \$30,000.....</del>	<del>\$525 plus 6.25% of excess</del>
25	<del>_____</del>	<del>over \$15,000</del>
26	<del>Over \$30,000.....</del>	<del>\$1,462.50 plus 6.45% of excess</del>
27	<del>_____</del>	<del>over \$30,000</del>

28 ~~(B) For tax year 2013:~~

29	<del>If the taxable income is:.....</del>	<del>The tax is:</del>
30	<del>Not over \$15,000.....</del>	<del>3.0% of Kansas taxable income</del>
31	<del>Over \$15,000.....</del>	<del>\$450 plus 4.9% of excess over</del>
32	<del>_____</del>	<del>\$15,000</del>

33 ~~(C) For tax year 2014:~~

34	<del>If the taxable income is:.....</del>	<del>The tax is:</del>
35	<del>Not over \$15,000.....</del>	<del>2.7% of Kansas taxable income</del>
36	<del>Over \$15,000.....</del>	<del>\$405 plus 4.8% of excess over</del>
37	<del>_____</del>	<del>\$15,000</del>

38 ~~(D) For tax years 2015 and 2016:~~

39	<del>If the taxable income is:.....</del>	<del>The tax is:</del>
40	<del>Not over \$15,000.....</del>	<del>2.7% of Kansas taxable income</del>
41	<del>Over \$15,000.....</del>	<del>\$405 plus 4.6% of excess over</del>
42	<del>_____</del>	<del>\$15,000</del>

43 ~~(E) For tax year 2017:~~

1	If the taxable income is:	The tax is:
2	Not over \$15,000.....	2.9% of Kansas taxable income
3	Over \$15,000 but not over \$30,000.....	\$435 plus 4.9% of excess over
4		\$15,000
5	Over \$30,000.....	\$1,170 plus 5.2% of excess over
6		\$30,000

7 (F) For tax-year years 2018, and all tax years thereafter through 2024:

8	If the taxable income is:	The tax is:
9	Not over \$15,000.....	3.1% of Kansas taxable income
10	Over \$15,000 but not over \$30,000.....	\$465 plus 5.25% of excess
11		over \$15,000
12	Over \$30,000.....	\$1,252.50 plus 5.7% of excess
13		over \$30,000

14 (B) For tax year 2025, and all tax years thereafter:

15	If the taxable income is:	The tax is:
16	Not over \$15,000.....	2.25% of Kansas taxable income
17	Over \$15,000 but not over \$30,000.....	\$337.50 plus 5% of excess
18		over \$15,000
19	Over \$30,000 .....	\$1,087.50 plus 5.5% of excess
20		over \$30,000

21 (b) *Nonresident Individuals.* A tax is hereby imposed upon the Kansas  
 22 taxable income of every nonresident individual, which tax shall be an  
 23 amount equal to the tax computed under subsection (a) as if the  
 24 nonresident were a resident multiplied by the ratio of modified Kansas  
 25 source income to Kansas adjusted gross income.

26 (c) *Corporations.* A tax is hereby imposed upon the Kansas taxable  
 27 income of every corporation doing business within this state or deriving  
 28 income from sources within this state. Such tax shall consist of a normal  
 29 tax and a surtax and shall be computed as follows unless otherwise  
 30 modified pursuant to K.S.A. 2023 Supp. 74-50,321, and amendments  
 31 thereto:

32 (1) The normal tax shall be in an amount equal to 4% of the Kansas  
 33 taxable income of such corporation; and

34 (2) The surtax shall be in an amount equal to 3% of the Kansas  
 35 taxable income of such corporation in excess of \$50,000.

36 (d) *Fiduciaries.* A tax is hereby imposed upon the Kansas taxable  
 37 income of estates and trusts at the rates provided in subsection (a)(2)  
 38 hereof.

39 (e) Notwithstanding the provisions of subsections (a) and (b): ~~(1) For~~  
 40 ~~tax years 2016 and 2017, married individuals filing joint returns with~~  
 41 ~~taxable income of \$12,500 or less, and all other individuals with taxable~~  
 42 ~~income of \$5,000 or less, shall have a tax liability of zero; and (2) for tax~~  
 43 ~~year 2018, and all tax years thereafter, married individuals filing joint~~

1 returns with taxable income of \$5,000 or less, and all other individuals  
2 with taxable income of \$2,500 or less, shall have a tax liability of zero.

3 ~~(f) No taxpayer shall be assessed penalties and interest arising from~~  
4 ~~the underpayment of taxes due to changes to the rates in subsection (a) that~~  
5 ~~became law on July 1, 2017, so long as such underpayment is rectified on~~  
6 ~~or before April 17, 2018.~~

7 Sec. 2. K.S.A. 2023 Supp. 79-32,110 is hereby repealed.

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