

**HOUSE BILL No. 2569**

By Committee on Taxation

1-29

1 AN ACT concerning income taxation; relating to the standard deduction;  
2 amending K.S.A. 2017 Supp. 79-32,119 and repealing the existing  
3 section.

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

6 Section 1. K.S.A. 2017 Supp. 79-32,119 is hereby amended to read as  
7 follows: 79-32,119. The Kansas standard deduction of an individual,  
8 including a husband and wife who are either both residents or who file a  
9 joint return as if both were residents, shall be equal to the sum of the  
10 standard deduction amount allowed pursuant to this section, and the  
11 additional standard deduction amount allowed pursuant to this section for  
12 each such deduction allowable to such individual or to such husband and  
13 wife under the federal internal revenue code. ~~For tax year 1998 through tax~~  
14 ~~year 2012, the standard deduction amount shall be as follows: Single~~  
15 ~~individual filing status, \$3,000; married filing status, \$6,000; and head of~~  
16 ~~household filing status, \$4,500. For tax year 1998, and all tax years~~  
17 ~~thereafter, the additional standard deduction amount shall be as follows:~~  
18 ~~Single individual and head of household filing status, \$850; and married~~  
19 ~~filing status, \$700. For tax year 2013, and all tax years thereafter through~~  
20 ~~tax year 2017, the standard deduction amount of an individual, including~~  
21 ~~husband and wife who are either both residents or who file a joint return as~~  
22 ~~if both were residents, shall be as follows: Single individual filing status,~~  
23 ~~\$3,000; married filing status, \$7,500; and head of household filing status,~~  
24 ~~\$5,500. For tax year 2018, and all tax years thereafter, the standard~~  
25 ~~deduction amount of an individual, including husband and wife who are~~  
26 ~~either both residents or who file a joint return as if both were residents,~~  
27 ~~shall be as follows: Single individual filing status, \$6,000; married filing~~  
28 ~~status, \$15,000; and head of household filing status, \$11,000. For purposes~~  
29 ~~of the foregoing, the federal standard deduction allowable to a husband~~  
30 ~~and wife filing separate Kansas income tax returns shall be determined on~~  
31 ~~the basis that separate federal returns were filed, and the federal standard~~  
32 ~~deduction of a husband and wife filing a joint Kansas income tax return~~  
33 ~~shall be determined on the basis that a joint federal income tax return was~~  
34 ~~filed.~~

35 Sec. 2. K.S.A. 2017 Supp. 79-32,119 is hereby repealed.

36 Sec. 3. This act shall take effect and be in force from and after its

- 1 publication in the statute book.