

## HOUSE BILL No. 2626

By Representative Toplikar

2-11

1 AN ACT concerning income taxation; relating to the determination of  
2 Kansas taxable income; providing for an increase in the Kansas  
3 standard deduction and personal exemption; amending K.S.A. 79-  
4 32,119 and 79-32,121 and repealing the existing sections.

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

7 Section 1. K.S.A. 79-32,119 is hereby amended to read as follows:  
8 79-32,119. (a) The Kansas standard deduction of an individual, including a  
9 husband and wife who are either both residents or who file a joint return as  
10 if both were residents, shall be equal to the sum of the standard deduction  
11 amount allowed pursuant to this section, and the additional standard  
12 deduction amount allowed pursuant to this section for each such deduction  
13 allowable to such individual or to such husband and wife under the federal  
14 internal revenue code. ~~For tax year 1998 through tax year 2012, the~~  
15 ~~standard deduction amount shall be as follows: Single individual filing~~  
16 ~~status, \$3,000; married filing status, \$6,000; and head of household filing~~  
17 ~~status, \$4,500.~~

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

21 (c) (1) For tax year 2013, ~~and all tax years thereafter~~ *through tax year*  
22 *2019*, the standard deduction amount of an individual, including husband  
23 and wife who are either both residents or who file a joint return as if both  
24 were residents, shall be as follows: Single individual filing status, \$3,000;  
25 married filing status, \$7,500; and head of household filing status, \$5,500.

26 (2) *For tax year 2020, and all tax years thereafter, the standard*  
27 *deduction amount of an individual, including husband and wife who are*  
28 *either both residents or who file a joint return as if both were residents,*  
29 *shall be as follows: Single individual filing status, \$6,500; married filing*  
30 *status, \$9,750; and head of household filing status, \$8,125.*

31 (3) *For tax year 2021, and all tax years thereafter, the amounts*  
32 *prescribed in paragraph (2) shall be increased by an amount equal to such*  
33 *amount multiplied by the cost-of-living adjustment determined under*  
34 *section 1(f)(3) of the federal internal revenue code of 1986 for the*  
35 *calendar year in which the taxable year commences.*

36 (d) For purposes of ~~the foregoing~~ *this section*, the federal standard

1 deduction allowable to a husband and wife filing separate Kansas income  
2 tax returns shall be determined on the basis that separate federal returns  
3 were filed, and the federal standard deduction of a husband and wife filing  
4 a joint Kansas income tax return shall be determined on the basis that a  
5 joint federal income tax return was filed.

6 Sec. 2. K.S.A. 79-32,121 is hereby amended to read as follows: 79-  
7 32,121. (a) An individual shall be allowed a Kansas exemption of \$2,250  
8 for tax year 1998, ~~and all tax years thereafter through tax year 2019~~, for  
9 each exemption for which such individual is entitled to a deduction for the  
10 taxable year for federal income tax purposes. ~~In addition to the exemptions~~  
11 ~~authorized in the foregoing provision, an individual filing a federal income~~  
12 ~~tax return under the status of head of household, as the same is defined by~~  
13 ~~26 U.S.C. § 2(b), shall be allowed an additional Kansas exemption of~~  
14 ~~\$2,250 for tax year 1998.~~

15 (b) *An individual shall be allowed a Kansas exemption of \$3,500 for*  
16 *tax year 2020, and all tax years thereafter, for each exemption for which*  
17 *such individual is entitled to a deduction for the taxable year for federal*  
18 *income tax purposes.*

19 Sec. 3. K.S.A. 79-32,119 and 79-32,121 are hereby repealed.

20 Sec. 4. This act shall take effect and be in force from and after its  
21 publication in the statute book.