

SENATE BILL No. 519

By Committee on Assessment and Taxation

2-16

1 AN ACT concerning income taxation; relating to deductions; increasing
2 the Kansas standard deduction; amending K.S.A. 2021 Supp. 79-32,119
3 and repealing the existing section.
4

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

6 Section 1. K.S.A. 2021 Supp. 79-32,119 is hereby amended to read as
7 follows: 79-32,119. (a) 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.

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

17 (c) (1) For tax year 2013 through tax year 2020, the standard
18 deduction amount of an individual, including husband and wife who are
19 either both residents or who file a joint return as if both were residents,
20 shall be as follows: Single individual filing status, \$3,000; married filing
21 status, \$7,500; and head of household filing status, \$5,500.

22 (2) For tax ~~year~~ *years 2021 and 2022, and all tax years thereafter*, the
23 standard deduction amount of an individual, including husband and wife
24 who are either both residents or who file a joint return as if both were
25 residents, shall be as follows: Single individual filing status, \$3,500;
26 married filing status, \$8,000; and head of household filing status, \$6,000.

27 (3) *For tax year 2023, and all tax years thereafter, the standard*
28 *deduction amount of an individual, including husband and wife who are*
29 *either both residents or who file a joint return as if both were residents,*
30 *shall be as follows: Single individual filing status, \$4,375; married filing*
31 *status, \$10,000; and head of household filing status, \$7,500.*

32 (d) For purposes of this section, the federal standard deduction
33 allowable to a husband and wife filing separate Kansas income tax returns
34 shall be determined on the basis that separate federal returns were filed,
35 and the federal standard deduction of a husband and wife filing a joint
36 Kansas income tax return shall be determined on the basis that a joint

1 federal income tax return was filed.

2 Sec. 2. K.S.A. 2021 Supp. 79-32,119 is hereby repealed.

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

4 publication in the statute book.