

## HOUSE BILL No. 2495

By Committee on Taxation

2-9

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9 AN ACT concerning income taxation; relating to corporations; surtax;  
10 amending K.S.A. 2006 Supp. 79-32,110 and repealing the existing  
11 section.

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

14 Section 1. K.S.A. 2006 Supp. 79-32,110 is hereby amended to read  
15 as follows: 79-32,110. (a) *Resident Individuals*. Except as otherwise pro-  
16 vided by subsection (a) of K.S.A. 79-3220, and amendments thereto, a  
17 tax is hereby imposed upon the Kansas taxable income of every resident  
18 individual, which tax shall be computed in accordance with the following  
19 tax schedules:

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

21 If the taxable income is:	The tax is:
22 Not over \$30,000 .....	3.5% of Kansas taxable income
23 Over \$30,000 but not over \$60,000 ....	\$1,050 plus 6.25% of excess over \$30,000
24 Over \$60,000 .....	\$2,925 plus 6.45% of excess over \$60,000

25 (2) *All other individuals*.

26 (A) For tax year 1997:

27 If the taxable income is:	The tax is:
28 Not over \$20,000 .....	4.1% of Kansas taxable income
29 Over \$20,000 but not over \$30,000 ....	\$820 plus 7.5% of excess over \$20,000
30 Over \$30,000 .....	\$1,570 plus 7.75% of excess over \$30,000

31 (B) For tax year 1998, and all tax years thereafter:

32 If the taxable income is:	The tax is:
33 Not over \$15,000 .....	3.5% of Kansas taxable income
34 Over \$15,000 but not over \$30,000 ....	\$525 plus 6.25% of excess over \$15,000
35 Over \$30,000 .....	\$1,462.50 plus 6.45% of excess over \$30,000

36 (b) *Nonresident Individuals*. A tax is hereby imposed upon the Kansas  
37 taxable income of every nonresident individual, which tax shall be an  
38 amount equal to the tax computed under subsection (a) as if the nonres-  
39 ident were a resident multiplied by the ratio of modified Kansas source  
40 income to Kansas adjusted gross income.

41 (c) *Corporations*. A tax is hereby imposed upon the Kansas taxable  
42 income of every corporation doing business within this state or deriving  
43 income from sources within this state. Such tax shall consist of a normal

1 tax and a surtax and shall be computed as follows:

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

4 (2) (A) *for the tax year 2007*, the surtax shall be in an amount equal  
5 to 3.35% of the Kansas taxable income of such corporation in excess of  
6 \$50,000;

7 (B) *for the tax year 2008*, the surtax shall be in an amount equal to  
8 2.95% of the Kansas taxable income of such corporation in excess of  
9 \$50,000; or

10 (C) *for the tax year 2009, and all tax years thereafter*, the surtax shall  
11 be in an amount equal to 2.75% of the Kansas taxable income of such  
12 corporation in excess of \$50,000.

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

16 Sec. 2. K.S.A. 2006 Supp. 79-32,110 is hereby repealed.

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