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MEMORANDUM

To: Senate Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: March 10, 2025
Subject: House Bill No. 2231, As Amended by House Committee

Summary

House Bill No. 2231, as amended by the House Committee on Taxation, relates to individual income tax and would amend K.S.A. 2024 Supp. 79-32,121 to provide the following:

1. An additional Kansas exemption of \$2,320 for tax year 2024 and thereafter for individuals filing a federal income tax return under the status of head of household; and
2. an increase in the additional Kansas exemption for certain disabled veterans from \$2,250 to \$2,320 for tax year 2025 and thereafter.

The bill would take effect from and after its publication in the statute book.

The bill passed the House on February 26, 2025, on a vote of 117-0.