

February 10, 2025

The Honorable Adam Smith, Chairperson
House Committee on Taxation
300 SW 10th Avenue, Room 346-S
Topeka, Kansas 66612

Dear Representative Smith:

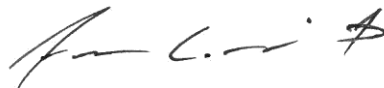
SUBJECT: Fiscal Note for HB 2231 by House Committee on Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2231 is respectfully submitted to your committee.

HB 2231 would allow taxpayers that file taxes under the head of household status to be allowed to claim an additional exemption of \$2,320 for tax year 2024 and in all future tax years.

The Department of Revenue estimates that HB 2231 would not have a fiscal effect on State General Fund revenues. The fiscal effect of the bill is already included in the November 2024 Consensus Revenue Estimate. The Department indicates the bill would update the exemption statute to more properly reflect the long-standing treatment of the head of household status to claim the additional exemption.

Sincerely,



Adam C. Proffitt
Director of the Budget

cc: Lynn Robinson, Department of Revenue