

HOUSE BILL No. 2231

By Committee on Taxation

Requested by Zach Denney on behalf of the Department of Revenue

2-4

1 AN ACT concerning income taxation; relating to personal exemptions;
2 providing an additional personal exemption for head of household tax
3 filers; amending K.S.A. 2024 Supp. 79-32,121 and repealing the
4 existing section.

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

7 Section 1. K.S.A. 2024 Supp. 79-32,121 is hereby amended to read as
8 follows: 79-32,121. (a) ~~For tax year 2024, and all tax years thereafter,~~ A
9 taxpayer shall be allowed a Kansas exemption as follows:

10 (1) In the case of married individuals filing a joint return, a personal
11 exemption of \$18,320;

12 (2) in the case of all other individuals with a filing status of single,
13 head of household or married filing separate, a personal exemption of
14 \$9,160; and

15 (3) in addition to the amount allowed pursuant to paragraph (1) or (2),
16 a personal exemption of \$2,320 for each dependent for which such
17 taxpayer is entitled to a deduction for the taxable year for federal income
18 tax purposes.

19 (b) In addition to the exemptions provided in subsection (a);:

20 (1) *Any individual filing a federal income tax return under the status*
21 *of head of household, as defined in 26 U.S.C. § 2(b), shall be allowed an*
22 *additional Kansas exemption of \$2,320 for tax year 2024 and all tax years*
23 *thereafter; and*

24 (2) any individual who has been honorably discharged from active
25 service in any branch of the armed forces of the United States and who is
26 certified by the United States department of veterans affairs or its
27 successor to be in receipt of disability compensation at the 100% rate, if
28 the disability is permanent and was sustained through military action or
29 accident or resulted from disease contracted while in such active service,
30 such individual shall be allowed an additional Kansas exemption of \$2,250
31 ~~for tax year 2023 and all tax years thereafter.~~

32 Sec. 2. K.S.A. 2024 Supp. 79-32,121 is hereby repealed.

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