

As Amended by House Committee

Session of 2025

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; **increasing the personal exemption for disabled members of**
4 **the armed forces**; amending K.S.A. 2024 Supp. 79-32,121 and
5 repealing the existing section.
6

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

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

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

13 (2) in the case of all other individuals with a filing status of single,
14 head of household or married filing separate, a personal exemption of
15 \$9,160; and

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

20 (b) In addition to the exemptions provided in subsection (a),:

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

25 (2) any individual who has been honorably discharged from active
26 service in any branch of the armed forces of the United States and who is
27 certified by the United States department of veterans affairs or its
28 successor to be in receipt of disability compensation at the 100% rate, if
29 the disability is permanent and was sustained through military action or
30 accident or resulted from disease contracted while in such active service,
31 such individual shall be allowed an additional Kansas exemption of ~~\$2,250~~
32 ~~for tax year 2023 and all tax years thereafter~~ **\$2,320 for tax year 2025 and**
33 **all tax years thereafter.**

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 K.S.A. 2024 Supp. 79-32,121 is hereby repealed.

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

- 1 publication in the statute book.