

SESSION OF 2026

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2642**

As Recommended by House Committee on  
Taxation

**Brief\***

HB 2642 would repeal obsolete statutory language referring to global intangible low-taxed income in the subtraction modification for certain internationally sourced income under Section 951A of the Internal Revenue Code.

**Background**

The bill was introduced by the House Committee on Taxation at the request of Representative A. Smith.

***House Committee on Taxation***

In the House Committee hearing, **proponent** testimony was provided by a representative of the Kansas Chamber of Commerce. The proponent generally stated the language in federal law had been modified by Congress and the bill was necessary to prevent inadvertent tax consequences of the federal nomenclature change.

No other testimony was provided.

The House Committee recommended the bill be placed on the Consent Calendar.

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <https://klrd.gov/>

## **Fiscal Information**

According to the fiscal note prepared by the Division of the Budget on the bill, the Department of Revenue estimates enactment of the bill would have no fiscal effect.

Taxation; income tax; obsolete language; GILTI