

HOUSE BILL No. 2178

By Committee on Taxation

1-29

1 AN ACT concerning income tax; relating to the Kansas standard deduction
2 of an individual; amending K.S.A. 2014 Supp. 79-32,119 and repealing
3 the existing section.
4

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

6 Section 1. K.S.A. 2014 Supp. 79-32,119 is hereby amended to read as
7 follows: 79-32,119. The Kansas standard deduction of an individual,
8 including a husband and wife who are either both residents or who file a
9 joint return as if both were residents, shall be equal to the sum of the
10 standard deduction amount allowed pursuant to this section, and the
11 additional standard deduction amount allowed pursuant to this section for
12 each such deduction allowable to such individual or to such husband and
13 wife under the federal internal revenue code. For tax year 1998 through tax
14 year 2012, the standard deduction amount shall be as follows: Single
15 individual filing status, \$3,000; married filing status, \$6,000; and head of
16 household filing status, \$4,500. For tax year 1998, and all tax years
17 thereafter, the additional standard deduction amount shall be as follows:
18 Single individual and head of household filing status, \$850; and married
19 filing status, \$700. For tax-year years 2013, ~~and all tax years thereafter~~
20 *and 2014*, the standard deduction amount of an individual, including
21 husband and wife who are either both residents or who file a joint return as
22 if both were residents, shall be as follows: Single individual filing status,
23 \$3,000; married filing status, \$7,500; and head of household filing status,
24 \$5,500. *For tax year 2015, and all tax years thereafter, the standard*
25 *deduction amount of an individual, including husband and wife who are*
26 *either both residents or who file a joint return as if both were residents,*
27 *shall be as follows: Single individual filing status, \$3,750; married filing*
28 *status, \$7,500, and head of household filing status, \$5,500.* For purposes
29 of the foregoing, the federal standard deduction allowable to a husband
30 and wife filing separate Kansas income tax returns shall be determined on
31 the basis that separate federal returns were filed, and the federal standard
32 deduction of a husband and wife filing a joint Kansas income tax return
33 shall be determined on the basis that a joint federal income tax return was
34 filed.

35 Sec. 2. K.S.A. 2014 Supp. 79-32,119 is hereby repealed.

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

- 1 publication in the statute book.