

HOUSE BILL No. 2433

By Committee on Taxation

5-18

1 AN ACT concerning taxation; relating to income tax, itemized deductions;
2 amending K.S.A. 2014 Supp. 79-32,120 and repealing the existing
3 section.
4

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

6 Section 1. K.S.A. 2014 Supp. 79-32,120 is hereby amended to read as
7 follows: 79-32,120. (a) (1) If federal taxable income of an individual is
8 determined by itemizing deductions from such individual's federal
9 adjusted gross income, such individual may elect to deduct the Kansas
10 itemized deduction in lieu of the Kansas standard deduction.

11 (2) For the tax year commencing on January 1, 2013, the Kansas
12 itemized deduction of an individual means 70% of the total amount of
13 deductions from federal adjusted gross income, other than federal
14 deductions for personal exemptions, as provided in the federal internal
15 revenue code with the modifications specified in this section.

16 (3) For the tax year commencing on January 1, 2014, the Kansas
17 itemized deduction of an individual means 65% of the total amount of
18 deductions from federal adjusted gross income, other than federal
19 deductions for personal exemptions, as provided in the federal internal
20 revenue code with the modifications specified in this section.

21 (4) For the tax ~~year~~ years commencing on *and after* January 1, 2015,
22 the Kansas itemized deduction of an individual means ~~60% of the total~~
23 ~~amount of~~ *following* deductions from federal adjusted gross income, other
24 than federal deductions for personal exemptions, as provided in the federal
25 internal revenue code *and* with the modifications specified in this section:
26 (A) 100% of contributions that qualify as charitable contributions
27 allowable as deductions in section 170 of the federal internal revenue
28 code; (B) 50% of the amount of qualified residence interest as provided in
29 section 163(h) of the federal internal revenue code; and (C) 50% of the
30 amount of taxes on real and personal property as provided in section
31 164(a) of the federal internal revenue code.

32 (5) ~~For the tax year commencing on January 1, 2016, the Kansas~~
33 ~~itemized deduction of an individual means 55% of the total amount of~~
34 ~~deductions from federal adjusted gross income, other than federal~~
35 ~~deductions for personal exemptions, as provided in the federal internal~~
36 ~~revenue code with the modifications specified in this section.~~

1 ~~(6) For tax years commencing on and after January 1, 2017, the~~
2 ~~Kansas itemized deduction of an individual means 50% of the total amount~~
3 ~~of deductions from federal adjusted gross income, other than federal~~
4 ~~deductions for personal exemptions, as provided in the federal internal~~
5 ~~revenue code with the modifications specified in this section.~~

6 (b) The total amount of deductions from federal adjusted gross
7 income shall be reduced by the total amount of income taxes imposed by
8 or paid to this state or any other taxing jurisdiction to the extent that the
9 same are deducted in determining the federal itemized deductions and by
10 the amount of all depreciation deductions claimed for any real or tangible
11 personal property upon which the deduction allowed by K.S.A. 2014
12 Supp. 79-32,221, 79-32,227, 79-32,232, 79-32,237, 79-32,249, 79-32,250,
13 79-32,255 or 79-32,256, and amendments thereto, is or has been claimed.

14 ~~(e) The provisions of this section that provide for a reduction in the~~
15 ~~total amount of deductions from federal adjusted gross income shall not~~
16 ~~apply to contributions that qualify as charitable contributions allowable as~~
17 ~~deductions in section 170 of the federal internal revenue code, and~~
18 ~~amendments thereto.~~

19 ~~(d) Notwithstanding any provision of this section to the contrary, for~~
20 ~~taxable years commencing after January 1, 2013, the total amount of~~
21 ~~deductions from federal adjusted gross income shall be reduced by the~~
22 ~~total amount of wagering losses claimed as an itemized deduction in~~
23 ~~section 165(d) of the federal internal revenue code, and amendments~~
24 ~~thereto.~~

25 Sec. 2. K.S.A. 2014 Supp. 79-32,120 is hereby repealed.

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