Sec. K.S.A. 2016 Supp. 79-32,110 is hereby amended to read as follows: 79-32,110 (a) Resident Individuals. Except as otherwise provided by K.S.A. 79-3220(a),
follows: 79-32,110 (a) Resident Individuals. Except as otherwise provided by K.S.A. 79-3220(a),
and amendments thereto, a tax is hereby imposed upon the Kansas taxable income of every
resident individual, which tax shall be computed in accordance with the following tax schedules:
(1) Married individuals filing in interest

(1) Married individuals Jiling Joint returns.

If the taxable income is:	(A) For tax year 2012:	
	012:	, 0,

Over \$60,000		Over \$30,000 but not over \$60,000	Not over \$30,000	If the taxable income is:
over \$60,000	over \$30,000	\$1,050 plus 6.25% of excess	3.5% of Kansas taxable income	The tax is:

	Over \$30,000\$810 plus 4.8% of excess over	Not over \$30,000	If the taxable income is:	(C) For tax year 2014:		Over \$30,000\$900 plus 4.9% of excess over	Not over \$30,0003.0% of Kansas taxable income	If the taxable income is:
\$30,000	\$810 plus 4.8% of excess over	2.7% of Kansas taxable income	The tax is:		\$30,000	\$900 plus 4.9% of excess over	3.0% of Kansas taxable income	The tax is:

(B) For tax year 2013:

## (D) For tax years 2015, 2016 and 2017: If the taxable income is: The tax is: 2.7% of Ka

#10000	
\$30,000 <b>]</b>	
Over \$30,000 or pitts 4.0 % or excess over	4
20 000 formation 100 of arrangement 100 of arrangem	
Not over \$50,000	70
20000	
If the taxable income is:	##
(E) For the year 2010, and an any years mercanici:	7
(T) For the 1902 2019 and all the more thomas for	7
\$30,000	
Over \$30,000\$810 plus 4.6% of excess over	Ove
Not over \$30,0002.7% of Kansas taxable income	Not

(2) All other individuals.

Over \$30,000\$1,462.50 plus 6.45% of excess over \$30,000	Not over \$15,0003.5% of Kansas taxable income Over \$15,000 but not over \$30,000\$525 plus 6.25% of excess	(A) For tax year 2012:  If the taxable income is:  The tax is:
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## If the taxable income is: (B) For tax year 2013:

Not over \$15,000..... Over \$15,000.....

The tax is:
.....3.0% of Kansas taxable income
.....\$450 plus 4.9% of excess over
\$15,000

If the ta	(C)
axable income is:	For tax year
	r 2014:

The tax is:

Income tax rates commencing in tax year 2018 at flat 4% for all individuals Senate Committee on Assessment and Taxation Proposed Amendment for

ì		Over \$15,000	Not over	If the tax	$\bigcirc$		Over \$15	Not over	
		:	ō	If the taxable income is:	(D) For tax years 2015, 2016 and 2017:		,000	\$15,000	
				is:	ears 201:				
					5, 2016 an				
	\$15,000	\$405	2.7%	The t	id 2017:	\$15,000	\$405	2.7%	
	000	plus 4.6% c	of Kansas t	The tax is:		000	plus 4.8% c	of Kansas t	
		\$405 plus 4.6% of excess over	2.7% of Kansas taxable income				Over \$15,000\$405 plus 4.8% of excess over	Not over \$15,000	
			е					е	

For tax year 2018, and all tax years thereafter

Not over \$15,000 ... If the taxable income is: \$390 plus 4.6% of excess over .6% of Kansas taxable income

every nonresident individual, which tax shall be an amount equal to the tax computed under source income to Kansas adjusted gross income. subsection (a) as if the nonresident were a resident multiplied by the ratio of modified Kansas Nonresident Individuals. A tax is hereby imposed upon the Kansas taxable income of

- Such tax shall consist of a normal tax and a surtax and shall be computed as follows: corporation doing business within this state or deriving income from sources within this state. Corporations. A tax is hereby imposed upon the Kansas taxable income of every
- corporation; and (1) The normal tax shall be in an amount equal to 4% of the Kansas taxable income of such
- taxable income of such corporation in excess of \$50,000; (2) (A) for tax year 2008, the surtax shall be in an amount equal to 3.1% of the Kansas
- Kansas taxable income of such corporation in excess of \$50,000; and for tax years 2009 and 2010, the surtax shall be in an amount equal to 3.05% of the
- 3% of the Kansas taxable income of such corporation in excess of \$50,000. for tax year 2011, and all tax years thereafter, the surtax shall be in an amount equal to
- at the rates provided in subsection (a)(2) hereof. Fiduciaries. A tax is hereby imposed upon the Kansas taxable income of estates and trusts
- 2016 Supp. 79-32,269, and amendments thereto. Tax rates provided in this section shall be adjusted pursuant to the provisions of K.S.A.
- and all other individuals with taxable income of \$5,000 or less, shall have a tax liability of zero. years thereafter, married individuals filing joint returns with taxable income of \$12,500 or less. Notwithstanding the provisions of subsections (a) and (b), for tax year 2016, and all tax

Kansas taxable income of such individual. status, the tax shall be in an amount equal to 4% of the tax years thereafter, for all individuals regardless of filing (3) All resident individuals. For tax year 2018, and all