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MEMORANDUM

To: Members of the House Committee on Taxation
From: Adam Siebers, Assistant Revisor
Date: March 17, 2021
Subject: Differences between Senate Bill 22 and House Bill 2421

Summary

Senate Bill 22 and House Bill 2421 contain many same provisions. The different provisions are noted below:

Section 1

SB 22 requires that the Department of Revenue provide taxpayers the ability to report identity theft that resulted in the reporting of income to the IRS.

HB 2421 would require the Secretary of Labor determine if the unemployment benefits were received as a result of identity theft or fraud.

Sections 2

SB 22 provides a subtraction modification for social security income and income received from retirement plans.

Section 3

SB 22 provides that individuals who take the federal standard deduction would be able to elect to either itemize or take the standard deduction for Kansas income tax purposes starting in tax year 2020.

The provisions in HB 2421 would start in tax year 2021.

Section 6

SB 22 provides for increased standard deduction.

Effective Date

SB 22 is effective upon Kansas Register.

HB 2421 is effective on July 1.