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300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: January 31, 2022

Subject: House Bill No. 2467

Summary

House Bill No. 2467 would provide a Kansas income tax subtraction modification for compensation of members of the armed forces.

Pursuant to the bill, an amount not to exceed \$30,000 received as compensation shall be allowed as a subtraction modification by an individual who is:

- (1) Serving on active duty in the armed forces; or
- (2) a guard member:
 - (a) Attending inactive duty training; or
 - (b) that has completed annual training days, drill pay, initial active duty for training, regularly scheduled drill, title 32 orders or unit training assembly.

For married filing status taxpayers, each individual would be eligible for the subtraction modification to the extent that each individual had such qualifying income.