

## HOUSE BILL No. 2266

By Representative Bishop

2-8

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1 AN ACT concerning income taxation; relating to Kansas itemized  
2 deductions of an individual; providing the ability to elect to itemize;  
3 amending K.S.A. 79-32,120 and repealing the existing section.  
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 79-32,120 is hereby amended to read as follows:  
7 79-32,120. (a) (1) (A) *For all tax years prior to tax year 2021*, if federal  
8 taxable income of an individual is determined by itemizing deductions  
9 from such individual's federal adjusted gross income, such individual may  
10 elect to deduct the Kansas itemized deduction in lieu of the Kansas  
11 standard deduction.

12 (B) *For tax year 2021, and all tax years thereafter, an individual may*  
13 *elect to deduct the Kansas itemized deduction in lieu of the Kansas*  
14 *standard deduction, regardless of whether or not such individual's federal*  
15 *taxable income is determined by itemizing deductions from such*  
16 *individual's federal adjusted gross income.*

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

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

27 ~~(4) For the tax years commencing on and after January 1, 2015, and~~  
28 ~~ending before January 1, 2018, the Kansas itemized deduction of an~~  
29 ~~individual means the following deductions from federal adjusted gross~~  
30 ~~income, other than federal deductions for personal exemptions, as~~  
31 ~~provided in the federal internal revenue code with the modifications~~  
32 ~~specified in this section: (A) 100% of charitable contributions that qualify~~  
33 ~~as charitable contributions allowable as deductions in section 170 of the~~  
34 ~~federal internal revenue code; (B) 50% of the amount of qualified~~  
35 ~~residence interest as provided in section 163(h) of the federal internal~~  
36 ~~revenue code; and (C) 50% of the amount of taxes on real and personal~~

1 property as provided in section 164(a) of the federal internal revenue code.

2 ~~(5)~~(3) For the tax year commencing on and after January 1, 2018, and  
3 ending before January 1, 2019, the Kansas itemized deduction of an  
4 individual means the following deductions from federal adjusted gross  
5 income, other than federal deductions for personal exemptions, as  
6 provided in the federal internal revenue code with the modifications  
7 specified in this section: (A) 100% of charitable contributions that qualify  
8 as charitable contributions allowable as deductions in section 170 of the  
9 federal internal revenue code; (B) 50% of expenses for medical care  
10 allowable as deductions in section 213 of the federal internal revenue  
11 code; (C) 50% of the amount of qualified residence interest as provided in  
12 section 163(h) of the federal internal revenue code; and (D) 50% of the  
13 amount of taxes on real and personal property as provided in section  
14 164(a) of the federal internal revenue code.

15 ~~(6)~~(4) For the tax year commencing on and after January 1, 2019, and  
16 ending before January 1, 2020, the Kansas itemized deduction of an  
17 individual means the following deductions from federal adjusted gross  
18 income, other than federal deductions for personal exemptions, as  
19 provided in the federal internal revenue code with the modifications  
20 specified in this section: (A) 100% of charitable contributions that qualify  
21 as charitable contributions allowable as deductions in section 170 of the  
22 federal internal revenue code; (B) 75% of expenses for medical care  
23 allowable as deductions in section 213 of the federal internal revenue  
24 code; (C) 75% of the amount of qualified residence interest as provided in  
25 section 163(h) of the federal internal revenue code; and (D) 75% of the  
26 amount of taxes on real and personal property as provided in section  
27 164(a) of the federal internal revenue code.

28 ~~(7)~~(5) For the tax years commencing on and after January 1, 2020, the  
29 Kansas itemized deduction of an individual means the following  
30 deductions from federal adjusted gross income, other than federal  
31 deductions for personal exemptions, as provided in the federal internal  
32 revenue code with the modifications specified in this section: (A) 100% of  
33 charitable contributions that qualify as charitable contributions allowable  
34 as deductions in section 170 of the federal internal revenue code; (B)  
35 100% of expenses for medical care allowable as deductions in section 213  
36 of the federal internal revenue code; (C) 100% of the amount of qualified  
37 residence interest as provided in section 163(h) of the federal internal  
38 revenue code; and (D) 100% of the amount of taxes on real and personal  
39 property as provided in section 164(a) of the federal internal revenue code.

40 (b) The total amount of deductions from federal adjusted gross  
41 income shall be reduced by the total amount of income taxes imposed by  
42 or paid to this state or any other taxing jurisdiction to the extent that the  
43 same are deducted in determining the federal itemized deductions and by

1 the amount of all depreciation deductions claimed for any real or tangible  
2 personal property upon which the deduction allowed by K.S.A. 79-32,221,  
3 79-32,227, 79-32,232, 79-32,237, 79-32,249, 79-32,250, 79-32,255 or 79-  
4 32,256, and amendments thereto, is or has been claimed.

5 Sec. 2. K.S.A. 79-32,120 is hereby repealed.

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