

SENATE BILL No. 328

By Committee on Assessment and Taxation

1-12

1 AN ACT concerning income taxation; relating to rates; providing a 4.75%
2 tax rate for individuals; amending K.S.A. 79-32,110 and repealing the
3 existing section.
4

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

6 Section 1. K.S.A. 79-32,110 is hereby amended to read as follows:
7 79-32,110. (a) *Resident Individuals*. Except as otherwise provided by
8 K.S.A. 79-3220(a), and amendments thereto, a tax is hereby imposed upon
9 the Kansas taxable income of every resident individual, which tax shall be
10 computed in accordance with the following tax schedules:

11 (1) *Married individuals filing joint returns*.

12 (A) For tax year 2012:

If the taxable income is:	The tax is:
13 Not over \$30,000.....	3.5% of Kansas taxable income
14 Over \$30,000 but not over \$60,000.....	\$1,050 plus 6.25% of excess 15 over \$30,000
16 Over \$60,000.....	\$2,925 plus 6.45% of excess 17 over \$60,000

18
19 (B) For tax year 2013:

If the taxable income is:	The tax is:
20 Not over \$30,000.....	3.0% of Kansas taxable income
21 Over \$30,000.....	\$900 plus 4.9% of excess over 22 \$30,000

23
24 (C) For tax year 2014:

If the taxable income is:	The tax is:
25 Not over \$30,000.....	2.7% of Kansas taxable income
26 Over \$30,000.....	\$810 plus 4.8% of excess over 27 \$30,000

28
29 (D) For tax years 2015 and 2016:

If the taxable income is:	The tax is:
30 Not over \$30,000.....	2.7% of Kansas taxable income
31 Over \$30,000.....	\$810 plus 4.6% of excess over 32 \$30,000

33
34 (E) For tax year 2017:

If the taxable income is:	The tax is:
35 Not over \$30,000.....	2.9% of Kansas taxable

1	income
2	Over \$30,000 but not over \$60,000.....	\$870 plus 4.9% of excess over
3		\$30,000
4	Over \$60,000.....	\$2,340 plus 5.2% of excess over
5		\$60,000
6	(F) For tax year years 2018, and all tax years thereafter through 2023:	
7	If the taxable income is:	The tax is:
8	Not over \$30,000.....	3.1% of Kansas taxable income
9	Over \$30,000 but not over \$60,000.....	\$930 plus 5.25% of excess
10		over \$30,000
11	Over \$60,000.....	\$2,505 plus 5.7% of excess
12		over \$60,000
13	(2) <i>All other individuals.</i>	
14	(A) For tax year 2012:	
15	If the taxable income is:	The tax is:
16	Not over \$15,000.....	3.5% of Kansas taxable income
17	Over \$15,000 but not over \$30,000.....	\$525 plus 6.25% of excess
18		over \$15,000
19	Over \$30,000.....	\$1,462.50 plus 6.45% of excess
20		over \$30,000
21	(B) For tax year 2013:	
22	If the taxable income is:	The tax is:
23	Not over \$15,000.....	3.0% of Kansas taxable income
24	Over \$15,000.....	\$450 plus 4.9% of excess over
25		\$15,000
26	(C) For tax year 2014:	
27	If the taxable income is:	The tax is:
28	Not over \$15,000.....	2.7% of Kansas taxable income
29	Over \$15,000.....	\$405 plus 4.8% of excess over
30		\$15,000
31	(D) For tax years 2015 and 2016:	
32	If the taxable income is:	The tax is:
33	Not over \$15,000.....	2.7% of Kansas taxable income
34	Over \$15,000.....	\$405 plus 4.6% of excess over
35		\$15,000
36	(E) For tax year 2017:	
37	If the taxable income is:	The tax is:
38	Not over \$15,000.....	2.9% of Kansas taxable income
39	Over \$15,000 but not over \$30,000.....	\$435 plus 4.9% of excess over
40		\$15,000
41	Over \$30,000.....	\$1,170 plus 5.2% of excess over
42		\$30,000
43	(F) For tax year years 2018, and all tax years thereafter through 2023:	

1 If the taxable income is:	The tax is:
2 Not over \$15,000.....	3.1% of Kansas taxable income
3 Over \$15,000 but not over \$30,000.....	\$465 plus 5.25% of excess
4	over \$15,000
5 Over \$30,000.....	\$1,252.50 plus 5.7% of excess
6	over \$30,000

7 (3) *All resident individuals. For tax year 2024, and all tax years*
8 *thereafter, for all individuals regardless of filing status, the tax shall be in*
9 *an amount equal to 4.75% of the Kansas taxable income of such*
10 *individual.*

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

16 (c) *Corporations.* A tax is hereby imposed upon the Kansas taxable
17 income of every corporation doing business within this state or deriving
18 income from sources within this state. Such tax shall consist of a normal
19 tax and a surtax and shall be computed as follows:

20 (1) The normal tax shall be in an amount equal to 4% of the Kansas
21 taxable income of such corporation; and

22 (2) (A) for tax year 2008, the surtax shall be in an amount equal to
23 3.1% of the Kansas taxable income of such corporation in excess of
24 \$50,000;

25 (B) for tax years 2009 and 2010, the surtax shall be in an amount
26 equal to 3.05% of the Kansas taxable income of such corporation in excess
27 of \$50,000; and

28 (C) for tax year 2011, and all tax years thereafter, the surtax shall be
29 in an amount equal to 3% of the Kansas taxable income of such
30 corporation in excess of \$50,000.

31 (d) *Fiduciaries.* A tax is hereby imposed upon the Kansas taxable
32 income of estates and trusts at the rates provided in subsection (a)(2)
33 ~~hereof~~ *for tax years 2012 through 2023 and at the rate provided in*
34 *subsection (a)(3) for tax year 2024, and all tax years thereafter.*

35 (e) Notwithstanding the provisions of subsections (a) and (b): (1) For
36 tax years 2016 and 2017, married individuals filing joint returns with
37 taxable income of \$12,500 or less, and all other individuals with taxable
38 income of \$5,000 or less, shall have a tax liability of zero; and (2) for tax
39 year 2018, and all tax years thereafter, married individuals filing joint
40 returns with taxable income of \$5,000 or less, and all other individuals
41 with taxable income of \$2,500 or less, shall have a tax liability of zero.

42 (f) No taxpayer shall be assessed penalties and interest arising from
43 the underpayment of taxes due to changes to the rates in subsection (a) that

1 became law on July 1, 2017, so long as such underpayment is rectified on
2 or before April 17, 2018.

3 Sec. 2. K.S.A. 79-32,110 is hereby repealed.

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