

SESSION OF 2022

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 519**

As Recommended by Senate Committee on  
Assessment and Taxation

**Brief\***

SB 519 would increase the individual income tax standard deduction amounts for tax year 2023 and all years thereafter. The new amounts would be \$4,375 for single filers, \$10,000 for married filers, and \$7,500 for head of household filers.

**Background**

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Tyson.

***Senate Committee on Assessment and Taxation***

In the Senate Committee hearing, written-only proponent testimony was provided by a private citizen. Written-only opponent testimony was provided by a representative of Kansas Action for Children.

No other testimony was provided.

**Fiscal Information**

According to the corrected fiscal note prepared by the Division of the Budget, the Department of Revenue estimates enactment of the bill would result in a reduction of state receipts of \$23.4 million in FY 2023, \$78.4 million in FY 2024,

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

and \$79.1 million in FY 2025. Any fiscal effect associated with the bill is not reflected in *The FY 2023 Governor's Budget Report*.

Taxation; income tax; standard deduction