

HOUSE BILL No. 2219

By Committee on Taxation

1-30

1 AN ACT concerning income taxation; allowing an itemized deduction for
2 certain wagering losses; amending K.S.A. 2022 Supp. 79-32,120 and
3 repealing the existing section.
4

2023

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

6 Section 1. K.S.A. 2022 Supp. 79-32,120 is hereby amended to read as
7 follows: 79-32,120. (a) (1) (A) For all tax years prior to tax year 2021, if
8 federal taxable income of an individual is determined by itemizing
9 deductions from such individual's federal adjusted gross income, such
10 individual may elect to deduct the Kansas itemized deduction in lieu of the
11 Kansas 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 years commencing on and after January 1, 2015, and
18 ending before January 1, 2019, the Kansas itemized deduction of an
19 individual means the following deductions from federal adjusted gross
20 income, other than federal deductions for personal exemptions, as
21 provided in the federal internal revenue code with the modifications
22 specified in this section: (A) 100% of charitable contributions that qualify
23 as charitable contributions allowable as deductions in section 170 of the
24 federal internal revenue code; (B) 50% of the amount of qualified
25 residence interest as provided in section 163(h) of the federal internal
26 revenue code; and (C) 50% of the amount of taxes on real and personal
27 property as provided in section 164(a) of the federal internal revenue code.

28 (3) For the tax year commencing on and after January 1, 2019, and
29 ending before January 1, 2019, the Kansas itemized deduction of an
30 individual means the following deductions from federal adjusted gross
31 income, other than federal deductions for personal exemptions, as
32 provided in the federal internal revenue code with the modifications
33 specified in this section: (A) 100% of charitable contributions that qualify
34 as charitable contributions allowable as deductions in section 170 of the
35 federal internal revenue code; (B) 50% of expenses for medical care
36 allowable as deductions in section 213 of the federal internal revenue

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1 code; (C) 50% of the amount of qualified residence interest as provided in
2 section 163(f) of the federal internal revenue code; and (D) 50% of the
3 amount of taxes on real and personal property as provided in section
4 164(a) of the federal internal revenue code.

5 (4) For the tax year commencing on and after January 1, 2010, and
6 ending before January 1, 2020, the Kansas itemized deduction of an
7 individual means the following deductions from federal adjusted gross
8 income, other than federal deductions for personal exemptions, as
9 provided in the federal internal revenue code with the modifications
10 specified in this section: (A) 100% of charitable contributions that qualify
11 as charitable contributions allowable as deductions in section 170 of the
12 federal internal revenue code; (B) 75% of expenses for medical care
13 allowable as deductions in section 213 of the federal internal revenue
14 code; (C) 75% of the amount of qualified residence interest as provided in
15 section 163(f) of the federal internal revenue code; and (D) 75% of the
16 amount of taxes on real and personal property as provided in section
17 164(a) of the federal internal revenue code.

18 (5) For the tax years commencing on and after January 1, 2020, and
19 ending before January 1, 2022, the Kansas itemized deduction of an
20 individual means the following deductions from federal adjusted gross
21 income, other than federal deductions for personal exemptions, as
22 provided in the federal internal revenue code with the modifications
23 specified in this section: (A) 100% of charitable contributions that qualify
24 as charitable contributions allowable as deductions in section 170 of the
25 federal internal revenue code; (B) 100% of expenses for medical care
26 allowable as deductions in section 213 of the federal internal revenue
27 code; (C) 100% of the amount of qualified residence interest as provided
28 in section 163(f) of the federal internal revenue code; and (D) 100% of the
29 amount of taxes on real and personal property as provided in section
30 164(a) of the federal internal revenue code.

31 (3) For the tax years commencing on and after January 1, 2023, the
32 Kansas itemized deduction of an individual means the following
33 deductions from federal adjusted gross income, other than federal
34 deductions for personal exemptions, as provided in the federal internal
35 revenue code with the modifications specified in this section: (A) 100% of
36 charitable contributions that qualify as charitable contributions allowable
37 as deductions in section 170 of the federal internal revenue code; (B)
38 100% of expenses for medical care allowable as deductions in section 213
39 of the federal internal revenue code; (C) 100% of the amount of qualified
40 residence interest as provided in section 163(f) of the federal internal
41 revenue code; (D) 100% of the amount of taxes on real and personal
42 property as provided in section 164(a) of the federal internal revenue
43 code; and (E) 100% of the losses from wagering transactions allowable as

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