

## HOUSE BILL No. 2384

By Committee on Taxation

2-9

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1 AN ACT concerning income taxation; relating to deductions; increasing  
2 the Kansas standard deduction by a cost-of-living adjustment;  
3 amending K.S.A. 2022 Supp. 79-32,119 and repealing the existing  
4 section.

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

7 Section 1. K.S.A. 2022 Supp. 79-32,119 is hereby amended to read as  
8 follows: 79-32,119. (a) The Kansas standard deduction of an individual,  
9 including a husband and wife who are either both residents or who file a  
10 joint return as if both were residents, shall be equal to the sum of the  
11 standard deduction amount allowed pursuant to this section, and the  
12 additional standard deduction amount allowed pursuant to this section for  
13 each such deduction allowable to such individual or to such husband and  
14 wife under the federal internal revenue code.

15 (b) For tax year 1998, and all tax years thereafter, the additional  
16 standard deduction amount shall be as follows: Single individual and head  
17 of household filing status, \$850; and married filing status, \$700.

18 (c) (1) For tax year 2013 through tax year 2020, the standard  
19 deduction amount of an individual, including husband and wife who are  
20 either both residents or who file a joint return as if both were residents,  
21 shall be as follows: Single individual filing status, \$3,000; married filing  
22 status, \$7,500; and head of household filing status, \$5,500.

23 (2) (A) For tax year 2021, and all tax years thereafter, the standard  
24 deduction amount of an individual, including husband and wife who are  
25 either both residents or who file a joint return as if both were residents,  
26 shall be as follows: Single individual filing status, \$3,500; married filing  
27 status, \$8,000; and head of household filing status, \$6,000.

28 (B) *In the case of tax year 2023, and all tax years thereafter, the*  
29 *amounts prescribed in this paragraph shall be increased by an amount*  
30 *equal to such amount multiplied by the cost-of-living adjustment*  
31 *determined under section 1(f)(3) of the federal internal revenue code for*  
32 *the calendar year in which the taxable year commences.*

33 (d) For purposes of this section, the federal standard deduction  
34 allowable to a husband and wife filing separate Kansas income tax returns  
35 shall be determined on the basis that separate federal returns were filed,  
36 and the federal standard deduction of a husband and wife filing a joint

1 Kansas income tax return shall be determined on the basis that a joint  
2 federal income tax return was filed.

3 Sec. 2. K.S.A. 2022 Supp. 79-32,119 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.