

**SB 30 – Written & Verbal Proponent Testimony**  
**Senate Committee on Taxation**  
**Increasing the Kansas standard deduction by a COLA**  
**Michael Austin, Legislative Director**  
**January 25, 2022**



Chair Tyson and Members of the Committee,

On behalf of the Americans for Prosperity Kansas Chapter, we appreciate this opportunity to submit testimony in support of SB 30. SB 30 increases the Kansas standard deduction by a COLA. We hold the following positions on SB 30.

1. SB 30 protects more low income Kansans from state taxation and inflation.
2. SB 30 maintains Kansas taxpayer purchasing power.

**SB 30 protects more low-income Kansans from state taxation and inflation.**

A standard deduction is a broad-based exemption designed to avoid unduly punishing the less fortunate. Increasing the Kansas standard deduction by way of COLA allows all Kansans to benefit while creating the largest gain for the low income.

**SB 30 maintains Kansas taxpayer purchasing power.**

By indexing the standard deduction to inflation, SB 30 ensures the purchasing power of Kansans' after-tax income does not decline. For these reasons, we urge a consideration of SB 30 in its current form.

For these reasons, we urge the committee to pass SB 30 in its current form.