

KANSAS OFFICE of
REVISOR of STATUTES

LEGISLATURE of THE STATE of KANSAS

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MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: February 7, 2023
Subject: Senate Bill No. 33

Summary

Senate Bill No. 33 relates to Kansas adjusted gross income for purposes of income taxation and would eliminate the income limitation to receive the subtraction modification exempting social security benefits.

The bill would amend K.S.A. 2022 Supp. 79-32,117(c)(xviii) to eliminate the current \$75,000 federal adjusted gross income limitation. The bill would allow any social security benefit amounts that are included in the taxpayer's federal adjusted gross income to be subtracted beginning with tax year 2023.

The bill would take effect from and after its publication in the statute book.