

## REPORTS OF STANDING COMMITTEES

MR. PRESIDENT:

The Committee on **Assessment and Taxation** recommends **SB 30**, as recommended by the Senate Committee on Assessment and Taxation to be passed as reported in the Journal of the Senate on February 8, 2023, be amended on page 1, in line 7, by striking "2022" and inserting "2023"; in line 28, by striking "2023" and inserting "2024"; in line 29, by striking "this"; also in line 29, after "paragraph" by inserting "(2)(A) and any subsequent changes pursuant to this subparagraph";

On page 2, following line 2, by inserting:

"Sec. 2. K.S.A. 2023 Supp. 79-32,121 is hereby amended to read as follows: 79-32,121.

(a) An individual shall be allowed a Kansas exemption of \$2,250 for each exemption for which such individual is entitled to a deduction for the taxable year for federal income tax purposes.

(b) In addition to the exemptions provided in subsection (a), any individual who has been honorably discharged from active service in any branch of the armed forces of the United States and who is certified by the United States department of veterans affairs or its successor to be in receipt of disability compensation at the 100% rate, if the disability is permanent and was sustained through military action or accident or resulted from disease contracted while in such active service, such individual shall be allowed an additional Kansas exemption of \$2,250 in the amount prescribed in subsection (a) including any increases provided for pursuant to subsection (c) for tax year ~~2023~~ 2024 and all tax years thereafter.

(c) In the case of tax year 2024, and all tax years thereafter, the amount prescribed in subsection (a) and any subsequent changes pursuant to this subsection shall be increased by an

amount equal to such amount multiplied by the cost-of-living adjustment determined under section 1(f)(3) of the federal internal revenue code for the calendar year in which the taxable year commences.";

Also on page 2, in line 3, by striking "2022" and inserting "2023"; also in line 3, by striking "is" and inserting "and 79-32,121 are";

And by renumbering sections accordingly;

On page 1, in the title, in line 2, after "deduction" by inserting "and the Kansas personal exemption"; in line 3, by striking "2022" and inserting "2023"; also in line 3, after "79-32,119" by inserting "and 79-32,121"; in line 4, by striking "section" and inserting "sections"; and the bill be passed as amended.

\_\_\_\_\_ Chairperson