

STATE OF KANSAS

SENATE CHAMBER

MR. PRESIDENT:

I move to amend **SB 33**, on page 10, following line 32, by inserting:

"Sec. 2. K.S.A. 2022 Supp. 79-32,119 is hereby amended to read as follows: 79-32,119.

(a) The Kansas standard deduction of an individual, including a husband and wife who are either both residents or who file a joint return as if both were residents, shall be equal to the sum of the standard deduction amount allowed pursuant to this section, and the additional standard deduction amount allowed pursuant to this section for each such deduction allowable to such individual or to such husband and wife under the federal internal revenue code.

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

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

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

(B) In the case of tax year 2023, and all tax years thereafter, the amounts prescribed in this paragraph 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.

(d) For purposes of this section, the federal standard deduction allowable to a husband and wife filing separate Kansas income tax returns shall be determined on the basis that separate federal returns were filed, and the federal standard deduction of a husband and wife filing a joint Kansas income tax return shall be determined on the basis that a joint federal income tax return was filed.";

Also on page 10, in line 33, by striking "is" and inserting "and 79-32,119 are";

And by renumbering sections accordingly;

On page 1, in the title, in line 3, after the semicolon by inserting "relating to deductions; increasing the Kansas standard deduction by a cost-of-living adjustment;"; in line 4, after "79-32,117" by inserting "and 79-32,119"; also in line 4, by striking "section" and inserting "sections"

Senator _____