

HOUSE BILL No. 2845

By Committee on Taxation

Requested by Representative Howerton

3-25

1 AN ACT concerning income taxation; allowing an itemized deduction for
2 certain unreimbursed employee business expenses; amending K.S.A.
3 2023 Supp. 79-32,120 and repealing the existing section.

4
5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 2023 Supp. 79-32,120 is hereby amended to read as
7 follows: 79-32,120. (a) (1) ~~(A) For all tax years prior to tax year 2021, if
8 federal taxable income of an individual is determined by itemizing
9 deductions from such individual's federal adjusted gross income, such
10 individual may elect to deduct the Kansas itemized deduction in lieu of the
11 Kansas standard deduction.~~

12 ~~(B)—~~For tax year 2021, and all tax years thereafter, an individual may
13 elect to deduct the Kansas itemized deduction in lieu of the Kansas
14 standard deduction, regardless of whether or not such individual's federal
15 taxable income is determined by itemizing deductions from such
16 individual's federal adjusted gross income.

17 (2) ~~For the tax years commencing on and after January 1, 2015, and
18 ending before January 1, 2018, the Kansas itemized deduction of an
19 individual means the following deductions from federal adjusted gross
20 income, other than federal deductions for personal exemptions, as
21 provided in the federal internal revenue code with the modifications
22 specified in this section: (A) 100% of charitable contributions that qualify
23 as charitable contributions allowable as deductions in section 170 of the
24 federal internal revenue code; (B) 50% of the amount of qualified
25 residence interest as provided in section 163(h) of the federal internal
26 revenue code; and (C) 50% of the amount of taxes on real and personal
27 property as provided in section 164(a) of the federal internal revenue code.~~

28 (3) ~~For the tax year commencing on and after January 1, 2018, and
29 ending before January 1, 2019, the Kansas itemized deduction of an
30 individual means the following deductions from federal adjusted gross
31 income, other than federal deductions for personal exemptions, as
32 provided in the federal internal revenue code with the modifications
33 specified in this section: (A) 100% of charitable contributions that qualify
34 as charitable contributions allowable as deductions in section 170 of the
35 federal internal revenue code; (B) 50% of expenses for medical care~~

1 allowable as deductions in section 213 of the federal internal revenue
2 code; (C) 50% of the amount of qualified residence interest as provided in
3 section 163(h) of the federal internal revenue code; and (D) 50% of the
4 amount of taxes on real and personal property as provided in section
5 164(a) of the federal internal revenue code.

6 (4) For the tax year commencing on and after January 1, 2019, and
7 ending before January 1, 2020, the Kansas itemized deduction of an
8 individual means the following deductions from federal adjusted gross
9 income, other than federal deductions for personal exemptions, as
10 provided in the federal internal revenue code with the modifications
11 specified in this section: (A) 100% of charitable contributions that qualify
12 as charitable contributions allowable as deductions in section 170 of the
13 federal internal revenue code; (B) 75% of expenses for medical care
14 allowable as deductions in section 213 of the federal internal revenue
15 code; (C) 75% of the amount of qualified residence interest as provided in
16 section 163(h) of the federal internal revenue code; and (D) 75% of the
17 amount of taxes on real and personal property as provided in section
18 164(a) of the federal internal revenue code.

19 (5) For the tax years commencing on and after January 1, 2020, and
20 ending before January 1, 2024, the Kansas itemized deduction of an
21 individual means the following deductions from federal adjusted gross
22 income, other than federal deductions for personal exemptions, as
23 provided in the federal internal revenue code with the modifications
24 specified in this section: (A) 100% of charitable contributions that qualify
25 as charitable contributions allowable as deductions in section 170 of the
26 federal internal revenue code; (B) 100% of expenses for medical care
27 allowable as deductions in section 213 of the federal internal revenue
28 code; (C) 100% of the amount of qualified residence interest as provided
29 in section 163(h) of the federal internal revenue code; and (D) 100% of the
30 amount of taxes on real and personal property as provided in section
31 164(a) of the federal internal revenue code.

32 (3) For the tax years commencing on and after January 1, 2024, the
33 Kansas itemized deduction of an individual means the following
34 deductions from federal adjusted gross income, other than federal
35 deductions for personal exemptions, as provided in the federal internal
36 revenue code with the modifications specified in this section: (A) 100% of
37 charitable contributions that qualify as charitable contributions allowable
38 as deductions in section 170 of the federal internal revenue code; (B)
39 100% of expenses for medical care allowable as deductions in section 213
40 of the federal internal revenue code; (C) 100% of the amount of qualified
41 residence interest as provided in section 163(h) of the federal internal
42 revenue code; (D) 100% of the amount of taxes on real and personal
43 property as provided in section 164(a) of the federal internal revenue

1 *code; and (E) 100% of the unreimbursed employee business expenses as*
2 *reported as job expenses and certain miscellaneous deductions as*
3 *determined under the federal internal revenue code and reported from*
4 *schedule A and form 2106 as such forms existed for tax year 2017.*

5 (b) The total amount of deductions from federal adjusted gross
6 income shall be reduced by the total amount of income taxes imposed by
7 or paid to this state or any other taxing jurisdiction to the extent that the
8 same are deducted in determining the federal itemized deductions and by
9 the amount of all depreciation deductions claimed for any real or tangible
10 personal property upon which the deduction allowed by K.S.A. 79-32,221,
11 79-32,227, 79-32,232, 79-32,237, 79-32,249, 79-32,250, 79-32,255 or 79-
12 32,256, and amendments thereto, is or has been claimed.

13 Sec. 2. K.S.A. 2023 Supp. 79-32,120 is hereby repealed.

14 Sec. 3. This act shall take effect and be in force from and after its
15 publication in the statute book.