

Secretary of Revenue
109 SW 9th Street
PO Box 3506
Topeka, KS 66601-3506
Mark A. Burghart, Secretary



Phone: 785-296-3042
Fax: 785-368-8392
www.ksrevenue.org
Laura Kelly, Governor

MEMORANDUM

TO: Representative Adam Smith, Chairman
House Committee on Taxation

FROM: Mark A. Burghart, Secretary of Revenue

RE: 2025 H.B. 2231 – Additional Personal Exemption for Head of Household

DATE: February 10, 2025

Thank you for the opportunity to appear in support of 2025 H.B. 2231 which makes it clear that individuals filing as head of household are entitled to an additional personal exemption in the amount of \$2,320.

Legislative History

K.S.A. 79-32,121 was enacted in 1967 to allow Kansas residents a personal exemption in the amount of \$600. The statute was amended in 1977 (S.B. 494) to increase the exemption amount to \$750 and for the first time allow an additional personal exemption for a resident head of household. That provision was expanded a year later to all taxpayers claiming head of household status in 1978 (H.B. 3174). The exemption amount was again increased to \$1,000 in 1979 (S.B. 149). In 1988, the statute was amended to increase the exemption amount to \$1,950 for 1988 and \$2,000 for tax years thereafter (H.B. 2543). In 1998, the statute was again amended to increase the exemption amount to \$2,250 for tax year 1998 and all years thereafter, except that the additional exemption for head of household was surprisingly limited to tax year 1998 (S.B. 493). The statute was amended in 2022 when an additional personal exemption was allowed for disabled veterans and the language allowing the additional exemption for head of household was stricken (H.B. 2239). S.B. 1 from the 2024 Special Session incorporated the much higher exemption amounts without mention of the additional exemption for head of household filers.

Application of 1998 Amendment

Notwithstanding the language in the 1998 legislation which "...allowed an additional Kansas exemption of \$2,250 for tax year 1998," the additional exemption has in fact been allowed for the 25 tax years following 1998, including tax year 2024. The bill before you merely codifies what has been perceived to be the legislative intent to allow an additional personal exemption for head of household filers the past 25 years.

Fiscal Ramifications

The additional exemption for head of household has been taken into account in every individual income tax fiscal note since 1998, including S.B. 1 passed during the 2024 Special Session. Approximately \$14.0 million per year is attributed to the additional exemption for the nearly 170,000 head of household filers.

Thank you for the opportunity to bring this much needed clarification to your attention. I would be happy to respond to any questions you might have.