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## MEMORANDUM

TO: Senator Caryn Tyson, Chairperson  
Senate Committee on Assessment and Taxation

FROM: Mark A. Burghart, Secretary of Revenue

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

DATE: March 10, 2025

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Thank you for the opportunity to appear in support of 2025 H.B. 2231 which clarifies that individuals filing as head of household are entitled to an additional personal exemption in the amount of \$2,320 and also increases the additional personal exemption amount for 100% disabled veterans from \$2,250 to \$2,320.

### **Legislative History**

K.S.A. 79-32,121 was enacted in 1967 to allow Kansas resident taxpayers a personal exemption in the amount of \$600 for each exemption for which such taxpayer was entitled to a deduction for federal income tax purposes. 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 for 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.

### **House Committee on Taxation Amendment**

The House Committee on Taxation approved an increase of the additional personal exemption amount for 100% disabled veterans to \$2,320. This change would reduce SGI revenues by approximately \$21,000 per year.

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.