

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 14, 2022

Subject: House Bill No. 2727

**Summary**

House Bill No. 2727 increases the amount of the subtraction modification for determining Kansas adjusted gross income. The current \$75,000 federal adjusted gross income threshold would be increased to so that income above this level would be eligible for the subtraction modification to the extent that social security benefits would be reduced by 10% for each \$1,000 of federal adjusted gross income in excess of \$75,000.