

SESSION OF 2024

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 110**

As Amended by Senate Committee on  
Assessment and Taxation

**Brief\***

SB 110, as amended, would exempt all Social Security benefits from the individual income tax beginning in tax year 2024.

**Background**

The bill was introduced by Senator Blasi.

***Senate Committee on Assessment and Taxation***

The Senate Committee did not hold a hearing on SB 110.

The Senate Committee amended the bill to update the effective tax year and make a technical amendment to a referenced statute.

**Fiscal Information**

According to the Department of Revenue, enactment of the amended bill is anticipated to reduce state receipts by \$151.2 million in FY 2025, \$120.7 million in FY 2026, \$124.4 million in FY 2027. The fiscal effect associated with the bill is reflected in *The FY 2025 Governor's Budget Report*.

Taxation; income tax; Social Security benefits

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>