

HOUSE BILL No. 2445

By Committee on Taxation

3-2

1 AN ACT concerning income taxation; relating to rates; providing for
2 additional income tax rate brackets; amending K.S.A. 2022 Supp. 79-
3 32,110 and repealing the existing section.

4

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

6 Section 1. K.S.A. 2022 Supp. 79-32,110 is hereby amended to read as
7 follows: 79-32,110. (a) *Resident Individuals*. Except as otherwise provided
8 by K.S.A. 79-3220(a), and amendments thereto, a tax is hereby imposed
9 upon the Kansas taxable income of every resident individual, which tax
10 shall be computed in accordance with the following tax schedules:

11 (1) *Married individuals filing joint returns*.

12 (A) — For tax year 2012:

13 If the taxable income is:	The tax is:
14 Not over \$30,000.....	3.5% of Kansas taxable income
15 Over \$30,000 but not over \$60,000.....	\$1,050 plus 6.25% of excess 16 over \$30,000
17 Over \$60,000.....	\$2,925 plus 6.45% of excess 18 over \$60,000

19 (B) — For tax year 2013:

20 If the taxable income is:	The tax is:
21 Not over \$30,000.....	3.0% of Kansas taxable income
22 Over \$30,000.....	\$900 plus 4.9% of excess over 23 \$30,000

24 (C) — For tax year 2014:

25 If the taxable income is:	The tax is:
26 Not over \$30,000.....	2.7% of Kansas taxable income
27 Over \$30,000.....	\$810 plus 4.8% of excess over 28 \$30,000

29 (D) — For tax years 2015 and 2016:

30 If the taxable income is:	The tax is:
31 Not over \$30,000.....	2.7% of Kansas taxable income
32 Over \$30,000.....	\$810 plus 4.6% of excess over 33 \$30,000

34 (E) — For tax year 2017:

35 If the taxable income is:	The tax is:
36 Not over \$30,000.....	2.9% of Kansas taxable income

1	Over \$30,000 but not over \$60,000.....	\$870 plus 4.9% of excess over
2	_____	\$30,000
3	Over \$60,000.....	\$2,340 plus 5.2% of excess over
4	_____	\$60,000

5 ~~(F) For tax year years 2018, and all tax years thereafter through 2023:~~

6	If the taxable income is:	The tax is:
7	Not over \$30,000.....	3.1% of Kansas taxable income
8	Over \$30,000 but not over \$60,000.....	\$930 plus 5.25% of excess
9		over \$30,000
10	Over \$60,000.....	\$2,505 plus 5.7% of excess
11		over \$60,000

12 (B) For tax year 2024, and all tax years thereafter:

13	If the taxable income is:	The tax is:
14	Not over \$30,000.....	1.5% of Kansas taxable income
15	Over \$30,000 but not over \$60,000.....	\$450 plus 4.75% of excess
16		over \$30,000
17	Over \$60,000 but not over \$250,000.....	\$1,875 plus 5.25% of excess
18		over \$60,000
19	Over \$250,000 but not over \$1,000,000...	\$11,850 plus 7% of excess
20		over \$250,000
21	Over \$1,000,000.....	\$64,350 plus 8.5% of excess
22		over \$1,000,000

23 (2) All other individuals.

24 (A) For tax year 2012:

25	If the taxable income is:	The tax is:
26	Not over \$15,000.....	3.5% of Kansas taxable income
27	Over \$15,000 but not over \$30,000.....	\$525 plus 6.25% of excess
28	_____	over \$15,000
29	Over \$30,000.....	\$1,462.50 plus 6.45% of excess
30	_____	over \$30,000

31 (B) For tax year 2013:

32	If the taxable income is:	The tax is:
33	Not over \$15,000.....	3.0% of Kansas taxable income
34	Over \$15,000.....	\$450 plus 4.9% of excess over
35	_____	\$15,000

36 (C) For tax year 2014:

37	If the taxable income is:	The tax is:
38	Not over \$15,000.....	2.7% of Kansas taxable income
39	Over \$15,000.....	\$405 plus 4.8% of excess over
40	_____	\$15,000

41 (D) For tax years 2015 and 2016:

42	If the taxable income is:	The tax is:
43	Not over \$15,000.....	2.7% of Kansas taxable income

1	Over \$15,000.....	\$405 plus 4.6% of excess over
2	_____	\$15,000

3 ~~(E) For tax year 2017:~~

4	If the taxable income is:	The tax is:
5	Not over \$15,000.....	2.9% of Kansas taxable income
6	Over \$15,000 but not over \$30,000.....	\$435 plus 4.9% of excess over
7	_____	\$15,000
8	Over \$30,000.....	\$1,170 plus 5.2% of excess over
9	_____	\$30,000

10 (F) For tax year years 2018, and all tax years thereafter through 2023:

11	If the taxable income is:	The tax is:
12	Not over \$15,000.....	3.1% of Kansas taxable income
13	Over \$15,000 but not over \$30,000.....	\$465 plus 5.25% of excess
14		over \$15,000
15	Over \$30,000.....	\$1,252.50 plus 5.7% of excess
16		over \$30,000

17 (B) For tax year 2024, and all tax years thereafter:

18	If the taxable income is:	The tax is:
19	Not over \$15,000.....	1.5% of Kansas taxable income
20	Over \$15,000 but not over \$30,000.....	\$225 plus 4.75% of excess
21		over \$15,000
22	Over \$30,000 but not over \$125,000.....	\$937 plus 5.25% of excess
23		over \$30,000
24	Over \$125,000 but not over \$500,000.....	\$5,925 plus 7% of excess
25		over \$125,000
26	Over \$500,000.....	\$32,175 plus 8.5% of excess
27		over \$500,000

28 (b) *Nonresident Individuals.* A tax is hereby imposed upon the Kansas
29 taxable income of every nonresident individual, which tax shall be an
30 amount equal to the tax computed under subsection (a) as if the
31 nonresident were a resident multiplied by the ratio of modified Kansas
32 source income to Kansas adjusted gross income.

33 (c) *Corporations.* A tax is hereby imposed upon the Kansas taxable
34 income of every corporation doing business within this state or deriving
35 income from sources within this state. Such tax shall consist of a normal
36 tax and a surtax and shall be computed as follows unless otherwise
37 modified pursuant to K.S.A. 2022 Supp. 74-50,321, and amendments
38 thereto:

39 (1) The normal tax shall be in an amount equal to 4% of the Kansas
40 taxable income of such corporation; and

41 (2) The surtax shall be in an amount equal to 3% of the Kansas
42 taxable income of such corporation in excess of \$50,000.

43 (d) *Fiduciaries.* A tax is hereby imposed upon the Kansas taxable

1 income of estates and trusts at the rates provided in subsection (a)(2)
2 hereof.

3 (e) Notwithstanding the provisions of subsections (a) and (b): ~~(1) For~~
4 ~~tax years 2016 and 2017, married individuals filing joint returns with~~
5 ~~taxable income of \$12,500 or less, and all other individuals with taxable~~
6 ~~income of \$5,000 or less, shall have a tax liability of zero; and (2) for tax~~
7 ~~year 2018, and all tax years thereafter, married individuals filing joint~~
8 ~~returns with taxable income of \$5,000 or less, and all other individuals~~
9 ~~with taxable income of \$2,500 or less, shall have a tax liability of zero.~~

10 (f) ~~No taxpayer shall be assessed penalties and interest arising from~~
11 ~~the underpayment of taxes due to changes to the rates in subsection (a) that~~
12 ~~became law on July 1, 2017, so long as such underpayment is rectified on~~
13 ~~or before April 17, 2018.~~

14 Sec. 2. K.S.A. 2022 Supp. 79-32,110 is hereby repealed.

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