

**SENATE BILL No. 299**

By Committee on Federal and State Affairs

3-7

1 AN ACT concerning income taxation; relating to Kansas exemptions for  
2 an individual; providing additional exemptions for unborn children  
3 with a detectable heartbeat; amending K.S.A. 2022 Supp. 79-32,121  
4 and repealing the existing section.

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

7 Section 1. K.S.A. 2022 Supp. 79-32,121 is hereby amended to read as  
8 follows: 79-32,121. (a) An individual shall be allowed a Kansas exemption  
9 of \$2,250 for each exemption for which such individual is entitled to a  
10 deduction for the taxable year for federal income tax purposes.

11 (b) In addition to the exemptions provided in subsection (a), any  
12 individual who has been honorably discharged from active service in any  
13 branch of the armed forces of the United States and who is certified by the  
14 United States department of veterans affairs or its successor to be in  
15 receipt of disability compensation at the 100% rate, if the disability is  
16 permanent and was sustained through military action or accident or  
17 resulted from disease contracted while in such active service, such  
18 individual shall be allowed an additional Kansas exemption of \$2,250 for  
19 tax year 2023 and all tax years thereafter.

20 (c) (1) *In addition to the exemptions provided in subsections (a) and*  
21 *(b), for tax year 2024 and all tax years thereafter; any individual who is*  
22 *pregnant with an unborn child with a detectable heartbeat at any time*  
23 *during such tax year shall be allowed an additional Kansas exemption of*  
24 *\$2,250. Such an additional exemption shall be allowed for each unborn*  
25 *child with a detectable heartbeat carried by the individual during such tax*  
26 *year.*

27 (2) *For purposes of this subsection:*

28 (A) *"Detectable heartbeat" means embryonic or fetal cardiac activity*  
29 *or the steady and repetitive rhythmic contraction of the heart within the*  
30 *gestational sac; and*

31 (B) *"unborn child" means a member of the species homo sapiens at*  
32 *any stage of development who is carried in the womb and who has a*  
33 *detectable heartbeat.*

34 Sec. 2. K.S.A. 2022 Supp. 79-32,121 is hereby repealed.

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