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

Section 1. K.S.A. 79-32,120 is hereby amended to read as follows:

(a) (1) If federal taxable income of an individual is determined by itemizing deductions from such individual's federal adjusted gross income, such individual may elect to deduct the Kansas itemized deduction in lieu of the Kansas standard deduction.

(2) For the tax year commencing on January 1, 2013, the Kansas itemized deduction of an individual means 70% of the total amount of deductions from federal adjusted gross income, other than federal deductions for personal exemptions, as provided in the federal internal revenue code with the modifications specified in this section.

(3) For the tax year commencing on January 1, 2014, the Kansas itemized deduction of an individual means 65% of the total amount of deductions from federal adjusted gross income, other than federal deductions for personal exemptions, as provided in the federal internal revenue code with the modifications specified in this section.

(4) For the tax years commencing on and after January 1, 2015, and ending before January 1, 2018, the Kansas itemized deduction of an individual means the following deductions from federal adjusted gross income, other than federal deductions for personal exemptions, as provided in the federal internal revenue code with the modifications specified in this section: (A) 100% of charitable contributions that qualify as charitable contributions allowable as deductions in section 170 of the federal internal revenue code; (B) 50% of the amount of qualified residence interest as provided in section 163(h) of the federal internal revenue code; and (C) 50% of the amount of taxes on real and personal property as provided in section 164(a) of the federal internal revenue code.

(5) For the tax year commencing on and after January 1, 2018, and ending before January 1, 2019, the Kansas itemized deduction of an individual means the following deductions from federal adjusted gross income, other than federal deductions for personal exemptions, as provided in the federal internal revenue code with the modifications specified in this section:
specified in this section: (A) 100% of charitable contributions that qualify
as charitable contributions allowable as deductions in section 170 of the
federal internal revenue code; (B) 50% of expenses for medical care
allowable as deductions in section 213 of the federal internal revenue
code; (C) 50% of the amount of qualified residence interest as provided in
section 163(h) of the federal internal revenue code; and (D) 50% of the
amount of taxes on real and personal property as provided in section
164(a) of the federal internal revenue code.

(6) For the tax year commencing on and after January 1, 2019, and
ending before January 1, 2020, the Kansas itemized deduction of an
individual means the following deductions from federal adjusted gross
income, other than federal deductions for personal exemptions, as
provided in the federal internal revenue code with the modifications
specified in this section: (A) 100% of charitable contributions that qualify
as charitable contributions allowable as deductions in section 170 of the
federal internal revenue code; (B) 75% of expenses for medical care
allowable as deductions in section 213 of the federal internal revenue
code; (C) 75% of the amount of qualified residence interest as provided in
section 163(h) of the federal internal revenue code; and (D) 75% of the
amount of taxes on real and personal property as provided in section
164(a) of the federal internal revenue code.

(7) For the tax years commencing on and after January 1, 2020,
and ending before January 1, 2021, the Kansas itemized deduction of an
individual means the following deductions from federal adjusted gross
income, other than federal deductions for personal exemptions, as
provided in the federal internal revenue code with the modifications
specified in this section: (A) 100% of charitable contributions that qualify
as charitable contributions allowable as deductions in section 170 of the
federal internal revenue code; (B) 100% of expenses for medical care
allowable as deductions in section 213 of the federal internal revenue
code; (C) 100% of the amount of qualified residence interest as provided in
section 163(h) of the federal internal revenue code; and (D) 100% of the
amount of taxes on real and personal property as provided in section
164(a) of the federal internal revenue code.

(8) For the tax years commencing on and after January 1, 2021, the
Kansas itemized deduction of an individual means the following
deductions from federal adjusted gross income, other than federal
deductions for personal exemptions, as provided in the federal internal
revenue code with the modifications specified in this section: (A) 100% of
charitable contributions that qualify as charitable contributions allowable
as deductions in section 170 of the federal internal revenue code; (B)
100% of expenses for medical care allowable as deductions in section 213
of the federal internal revenue code; (C) 100% of the amount of qualified
residence interest as provided in section 163(h) of the federal internal revenue code; (D) 100% of the amount of taxes on real and personal property as provided in section 164(a) of the federal internal revenue code; and (E) 100% of the losses from wagering transactions allowable as deductions in section 165(d) of the federal internal revenue code.

(b) The total amount of deductions from federal adjusted gross income shall be reduced by the total amount of income taxes imposed by or paid to this state or any other taxing jurisdiction to the extent that the same are deducted in determining the federal itemized deductions and by the amount of all depreciation deductions claimed for any real or tangible personal property upon which the deduction allowed by K.S.A. 79-32,221, 79-32,227, 79-32,232, 79-32,237, 79-32,249, 79-32,250, 79-32,255 or 79-32,256, and amendments thereto, is or has been claimed.

Sec. 2. K.S.A. 79-32,120 is hereby repealed.

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