

HOUSE BILL No. 2425

By Committee on Taxation

4-2

1 AN ACT concerning income taxation; relating to rates, rate reductions;
2 amending K.S.A. 2014 Supp. 79-32,110 and repealing the existing
3 section; also repealing K.S.A. 2014 Supp. 79-32,269.
4

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

6 Section 1. K.S.A. 2014 Supp. 79-32,110 is hereby amended to read as
7 follows: 79-32,110. (a) *Resident Individuals*. Except as otherwise provided
8 by ~~subsection (a)~~ of K.S.A. 79-3220(a), and amendments thereto, a tax is
9 hereby imposed upon the Kansas taxable income of every resident
10 individual, which tax shall be computed in accordance with the following
11 tax schedules:

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

13 (A) For tax year 2012:

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	\$1,050 plus 6.25% of excess
16 \$60,000	over \$30,000
17 Over \$60,000.....	\$2,925 plus 6.45% of excess
18	over \$60,000

19 (B) For tax year 2013:

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

23 (C) For tax year 2014:

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

27 (D) For tax year 2015, *and all tax years thereafter:*

If the taxable income is:	The tax is:
28 Not over \$30,000.....	2.7% 2.5% of Kansas taxable income
29 Over \$30,000.....	\$810 \$750 plus 4.6% 4.8% of excess
30	over \$30,000

31 (E) ~~For tax year 2016:~~

32 ~~If the taxable income is: The tax is:~~

1 Not over \$30,000.....2.4% of Kansas taxable income
 2 Over \$30,000.....\$720 plus 4.6% of excess over
 3 _____ \$30,000

4 (F) For tax year 2017:

5 If the taxable income is: _____ The tax is:
 6 Not over \$30,000.....2.3% of Kansas taxable income
 7 Over \$30,000.....\$690 plus 4.6% of excess over
 8 _____ \$30,000

9 (G) For tax year 2018, and all tax years thereafter:

10 If the taxable income is: _____ The tax is:
 11 Not over \$30,000.....2.3% of Kansas taxable income
 12 Over \$30,000.....\$690 plus 3.9% of excess over
 13 _____ \$30,000

14 (2) *All other individuals.*

15 (A) For tax year 2012:

16 If the taxable income is: _____ The tax is:
 17 Not over \$15,000.....3.5% of Kansas taxable income
 18 Over \$15,000 but not over \$525 plus 6.25% of excess
 19 \$30,000.....over \$15,000
 20 Over \$30,000.....\$1,462.50 plus 6.45% of excess
 21 _____ over \$30,000

22 (B) For tax year 2013:

23 If the taxable income is: _____ The tax is:
 24 Not over \$15,000.....3.0% of Kansas taxable income
 25 Over \$15,000.....\$450 plus 4.9% of excess over
 26 _____ \$15,000

27 (C) For tax year 2014:

28 If the taxable income is: _____ The tax is:
 29 Not over \$15,000.....2.7% of Kansas taxable income
 30 Over \$15,000.....\$405 plus 4.8% of excess over
 31 _____ \$15,000

32 (D) For tax year 2015, and all tax years thereafter:

33 If the taxable income is: _____ The tax is:
 34 Not over \$15,000.....2.7% 2.5% of Kansas taxable income
 35 Over \$15,000.....\$405 \$375 plus 4.6% 4.8% of excess
 36 _____ over \$15,000

37 (E) For tax year 2016:

38 If the taxable income is: _____ The tax is:
 39 Not over \$15,000.....2.4% of Kansas taxable income
 40 Over \$15,000.....\$360 plus 4.6% of excess over
 41 _____ \$15,000

42 (F) For tax year 2017:

43 If the taxable income is: _____ The tax is:

1	Not over \$15,000.....	2.3% of Kansas taxable income
2	Over \$15,000.....	\$345 plus 4.6% of excess over
3	_____	\$15,000
4	(G) For tax year 2018, and all tax years thereafter:	
5	If the taxable income is:_____	The tax is:
6	Not over \$15,000.....	2.3% of Kansas taxable income
7	Over \$15,000.....	\$345 plus 3.9% of excess over
8	_____	\$15,000

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

14 (c) *Corporations.* A tax is hereby imposed upon the Kansas taxable
15 income of every corporation doing business within this state or deriving
16 income from sources within this state. Such tax shall consist of a normal
17 tax and a surtax and shall be computed as follows:

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

20 (2) (A) for tax year 2008, the surtax shall be in an amount equal to
21 3.1% of the Kansas taxable income of such corporation in excess of
22 \$50,000;

23 (B) for tax years 2009 and 2010, the surtax shall be in an amount
24 equal to 3.05% of the Kansas taxable income of such corporation in excess
25 of \$50,000; and

26 (C) for tax year 2011, and all tax years thereafter, the surtax shall be
27 in an amount equal to 3% of the Kansas taxable income of such
28 corporation in excess of \$50,000.

29 (d) *Fiduciaries.* A tax is hereby imposed upon the Kansas taxable
30 income of estates and trusts at the rates provided in paragraph (2) of
31 subsection (a) hereof.

32 ~~(e) Tax rates provided in this section shall be adjusted pursuant to the~~
33 ~~provisions of K.S.A. 2014 Supp. 79-32,269, and amendments thereto.~~

34 Sec. 2. K.S.A. 2014 Supp. 79-32,110 and 79-32,269 are hereby
35 repealed.

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