

HOUSE BILL No. 2005

By Representative Bishop

1-2

Proposed Amendment  
2019 House Bill No. 2005  
Prepared by: Office of Revisor of Statutes  
Tax year

1 AN ACT concerning income taxation; relating to Kansas itemized  
2 deductions of an individual, election; amending K.S.A. 2018 Supp. 79-  
3 32,120 and repealing the existing section.

4  
5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. ~~2018 Supp. 79-32,120~~ is hereby amended to read as  
7 follows: 79-32,120. (a) (1) *For all tax years prior to tax year* ~~2018~~ 2020 if  
8 federal taxable income of an individual is determined by itemizing  
9 deductions from such individual's federal adjusted gross income, such  
10 individual may elect to deduct the Kansas itemized deduction in lieu of the  
11 Kansas standard deduction. *For tax year* ~~2018~~ 2020 *and all tax years thereafter,*  
12 *an individual may elect to deduct the Kansas itemized deduction in lieu of*  
13 *the Kansas standard deduction regardless of whether or not such*  
14 *individual's federal taxable income is determined by itemizing deductions*  
15 *from such individual's federal adjusted gross income.*

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

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

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

1 personal property upon which the deduction allowed by K.S.A. ~~2018~~  
2 ~~Supp.~~ 79-32,221, 79-32,227, 79-32,232, 79-32,237, 79-32,249, 79-32,250,  
3 79-32,255 or 79-32,256, and amendments thereto, is or has been claimed.

4 ~~(c) A taxpayer may file an amended return on or before December~~  
5 ~~31, 2019, in order to elect to deduct the Kansas itemized deduction in lieu~~  
6 ~~of the Kansas standard deduction pursuant to subsection (a)(1) for tax~~  
7 ~~year 2018.~~

8 Sec. 2. K.S.A. ~~2018 Supp.~~ 79-32,120 is hereby repealed.

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

Strike subsection (c)