

KANSAS OFFICE of  
**REVISOR of STATUTES**

LEGISLATURE of THE STATE of KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Madam Chairperson and Members of the Committee on Assessment and Taxation  
From: Office of Revisor of Statutes  
Date: January 25, 2023  
Subject: Senate Bill No. 7

**Summary**

Senate Bill No. 7 would reduce Kansas income tax rates for resident individuals domiciled in a rural equity decline county beginning in tax year 2024.

The bill would amend K.S.A. 2022 Supp. 79-32,110 to reduce the current income tax bracket rates of 3.1%, 5.25% and 5.7% to 1.55%, 2.625% and 2.85% for resident individuals who were domiciled in a rural equity decline county during the entire tax year. "Rural equity decline county" is defined in the bill as "any county in this state with a population of 15,000 persons or less according to the most recent decennial census where the population of such county decreased between the dates of the two most recent decennial censuses." For tax year 2024 and thereafter, the tax schedules for such individuals would be:

*Married individuals filing joint returns.*

If the taxable income is:	The tax is:
Not over \$30,000.....	1.55% of Kansas taxable income
Over \$30,000 but not over \$60,000.....	\$465 plus 2.625% of excess over \$30,000
Over \$60,000.....	\$1,252.50 plus 2.85% of excess over \$60,000

*All other individuals.*

If the taxable income is:	The tax is:
Not over \$15,000.....	1.55% of Kansas taxable income
Over \$15,000 but not over \$30,000.....	\$232.50 plus 2.625% of excess over \$15,000
Over \$30,000.....	\$626.25 plus 2.85% of excess over \$30,000

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The bill would take effect from and after its publication in the statute book.