

**HOUSE BILL No. 2286**

By Committee on Taxation

2-7

1 AN ACT concerning income taxation; relating to taxation of corporations,  
2 rate of normal tax; amending K.S.A. 2016 Supp. 79-32,110 and  
3 repealing the existing section.

4

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

6 Section 1. K.S.A. 2016 Supp. 79-32,110 is hereby amended to read as  
7 follows: 79-32,110. (a) *Resident Individuals*. Except as otherwise provided  
8 by K.S.A. 79-3220(a), and amendments thereto, a tax is hereby imposed  
9 upon the Kansas taxable income of every resident individual, which tax  
10 shall be computed in accordance with the following tax schedules:

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

12 (A) For tax year 2012:

If the taxable income is:	The tax is:
13 Not over \$30,000.....	3.5% of Kansas taxable income
14 Over \$30,000 but not over \$60,000.....	\$1,050 plus 6.25% of excess 15 over \$30,000
16 Over \$60,000.....	\$2,925 plus 6.45% of excess 17 over \$60,000

18  
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  
24 (C) For tax year 2014:

If the taxable income is:	The tax is:
25 Not over \$30,000.....	2.7% of Kansas taxable income
26 Over \$30,000.....	\$810 plus 4.8% of excess over 27 \$30,000

28  
29 (D) For tax years 2015, 2016 and 2017:

If the taxable income is:	The tax is:
30 Not over \$30,000.....	2.7% of Kansas taxable income
31 Over \$30,000.....	\$810 plus 4.6% of excess over 32 \$30,000

33  
34 (E) For tax year 2018, and all tax years thereafter:

If the taxable income is:	The tax is:
35 Not over \$30,000.....	2.6% of Kansas taxable income

36

1 Over \$30,000.....\$780 plus 4.6% of excess over  
 2 \$30,000  
 3 (2) *All other individuals.*  
 4 (A) For tax year 2012:  
 5 If the taxable income is: The tax is:  
 6 Not over \$15,000.....3.5% of Kansas taxable income  
 7 Over \$15,000 but not over \$30,000.....\$525 plus 6.25% of excess  
 8 over \$15,000  
 9 Over \$30,000.....\$1,462.50 plus 6.45% of excess  
 10 over \$30,000

11 (B) For tax year 2013:  
 12 If the taxable income is: The tax is:  
 13 Not over \$15,000.....3.0% of Kansas taxable income  
 14 Over \$15,000.....\$450 plus 4.9% of excess over  
 15 \$15,000

16 (C) For tax year 2014:  
 17 If the taxable income is: The tax is:  
 18 Not over \$15,000.....2.7% of Kansas taxable income  
 19 Over \$15,000.....\$405 plus 4.8% of excess over  
 20 \$15,000

21 (D) For tax years 2015, 2016 and 2017:  
 22 If the taxable income is: The tax is:  
 23 Not over \$15,000.....2.7% of Kansas taxable income  
 24 Over \$15,000.....\$405 plus 4.6% of excess over  
 25 \$15,000

26 (E) For tax year 2018, and all tax years thereafter:  
 27 If the taxable income is: The tax is:  
 28 Not over \$15,000.....2.6% of Kansas taxable income  
 29 Over \$15,000.....\$390 plus 4.6% of excess over  
 30 \$15,000

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

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

40 (1) *For all tax years prior to tax year 2018,* the normal tax shall be in  
 41 an amount equal to 4% of the Kansas taxable income of such corporation,  
 42 and

43 ~~(2) (A) for tax year 2008, the surtax shall be in an amount equal to~~

1 ~~3.1% of the Kansas taxable income of such corporation in excess of~~  
2 ~~\$50,000;~~

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

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

9 *(2) For tax year 2018, and all tax years thereafter, the normal tax*  
10 *shall be in an amount equal to 5% of the Kansas taxable income, and the*  
11 *surtax shall be in an amount equal to 3% of the Kansas taxable income of*  
12 *such corporation in excess of \$50,000.*

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

16 *(e)* Tax rates provided in this section shall be adjusted pursuant to the  
17 provisions of K.S.A. 2016 Supp. 79-32,269, and amendments thereto.

18 *(f)* Notwithstanding the provisions of subsections (a) and (b), for tax  
19 year 2016, and all tax years thereafter, married individuals filing joint  
20 returns with taxable income of \$12,500 or less, and all other individuals  
21 with taxable income of \$5,000 or less, shall have a tax liability of zero.

22 Sec. 2. K.S.A. 2016 Supp. 79-32,110 is hereby repealed.

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