

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: February 7, 2023  
Subject: Senate Bill No. 52

**Summary**

Senate Bill No. 52 relates to Kansas adjusted gross income for purposes of income taxation and would provide a formula to increase the limit to qualify for a subtraction modification for social security benefits and provide a new subtraction modification for certain amounts of retirement income.

Kansas adjusted gross income for an individual means such individual's federal adjusted gross income with certain modifications. Currently, K.S.A. 2022 Supp. 79-32,117(c)(xviii) provides a subtraction modification for amounts of social security benefits for a taxpayer with federal adjusted gross income of \$75,000 or less, whether filing single, head of household, married filing separate or married filing jointly. The bill would amend this paragraph to provide a linear transition formula where taxpayers with federal adjusted gross incomes over \$75,000 and less than \$85,000 (the threshold) become eligible for a portion of their social security income to be subtracted beginning with tax year 2023. Beginning in tax year 2024, the threshold would be increased by \$5,000 each year.

The bill would also provide a new subtraction modification to subtract amounts received by retired individuals under all retirement plans to the extent included in federal adjusted gross income up to \$2,000 for an individual and \$4,000 for a married couple filing a joint return beginning with tax year 2023. The \$2,000 and \$4,000 limits would be increased annually by a cost-of-living adjustment beginning with tax year 2024.

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