

STATE OF KANSAS

SENATE CHAMBER

MADAM PRESIDENT:

I move to amend **HB 2059**, as amended by Senate Committee, on page 22, in line 27, by striking "For taxable years commencing prior to January 1, 2013,"; by striking all in lines 38 through 43;

On page 23, by striking all in lines 1 through 6 and inserting:

"secretary of revenue shall annually establish a ratio for each tax year to determine the maximum total amount of deductions from federal adjusted gross income that can be claimed by an individual under this section by dividing the current highest marginal income tax rate for the applicable tax year found in K.S.A. 79-32,110, and amendments thereto, by the baseline highest marginal income tax rate of 6.45%, except that in any tax year in which there is no change in the highest marginal income tax rate from the previous year and there is a change in the lowest marginal income tax rate, the secretary shall establish such ratio by dividing such lowest marginal income tax rate by the baseline lowest marginal income tax rate of 3.5%. In any year in which both the lowest and highest marginal income tax rates change, the secretary shall use the greater ratio established pursuant to this subsection in determining the maximum total amount of deductions. The resulting number, rounded up to the nearest two decimal points, shall be the ratio for each tax year to be established annually by the secretary of revenue. The ratio established by the secretary of revenue under this subsection shall not exceed a maximum of 1.00.

(d) In determining the maximum total amount of deductions from federal adjusted gross income that can be claimed by an individual under this section, an individual shall multiply the total amount of deductions from federal adjusted gross income allowed under this section by the ratio

established by the secretary of revenue in subsection (c). The resulting number shall be the maximum total amount of deductions from federal adjusted gross income that can be claimed on the individual's state income tax return in lieu of the standard deduction.";

On page 1, in the title, in line 1, after "rates" by inserting a comma

Senator _____