

STATE OF KANSAS
HOUSE OF REPRESENTATIVES

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JIM GARTNER
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Mister Chairman, Vice Chairman and members of the House Taxation Committee:

Today we are discussing House Bill 2141 which increases the Standard Deduction for all of Kansas Tax filers. I introduced this bill so that members of this committee would have a good comparison between standard deduction and itemization.

I want to list a few comparisons between these two options:

- 1) 1% of filers below the median income (\$21,422) will benefit from itemization.
- 2) Benefits of itemization will flow to the top 18% of taxpayers.
- 3) Only 6.6% more taxpayers will benefit from itemization in SB 22.
- 4) Additional resources required at the Department of Revenue for reviewing tax forms and the auditing process.
- 5) Standard deduction will benefit all taxpayers no matter what their income.
- 6) Using the Fiscal note of SB22 for itemization we can increase the standard deduction at least 20% that is presently contained in HB 2141.
- 7) Increasing the standard deduction would not require the resources at the Department of Revenue.

Just a couple of additional thoughts in closing, In a few days we will be discussing a major piece of tax legislation that will have a significant impact on our states ending balances this fiscal year and next. You will be asked to conform in certain instances, decouple in others and carry back and forward Net Operating losses. A thought to keep in mind as we go through this process is do these changes fit Kansas's budget and values. In other words these possible changes will cost millions of dollars. Can the state afford this? These changes would benefit large , multi-state (and multi-national) corporations. Is this how we want to spend our limited resources?

Thank you Mr. Chairman for allowing me to address the committee today.


State Representative