

SENATE BILL No. 111

By Senator Pittman

1-28

1 AN ACT concerning income taxation; relating to deductions; providing a
2 Kansas itemized deduction for wagering losses; amending K.S.A. 79-
3 32,120 and repealing the existing section.
4

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

6 Section 1. K.S.A. 79-32,120 is hereby amended to read as follows:
7 79-32,120. (a) (1) If federal taxable income of an individual is determined
8 by itemizing deductions from such individual's federal adjusted gross
9 income, such individual may elect to deduct the Kansas itemized
10 deduction in lieu of the Kansas standard deduction.

11 (2) For the tax year commencing on January 1, 2013, the Kansas
12 itemized deduction of an individual means 70% of the total amount of
13 deductions from federal adjusted gross income, other than federal
14 deductions for personal exemptions, as provided in the federal internal
15 revenue code with the modifications specified in this section.

16 (3) For the tax year commencing on January 1, 2014, the Kansas
17 itemized deduction of an individual means 65% of the total amount of
18 deductions from federal adjusted gross income, other than federal
19 deductions for personal exemptions, as provided in the federal internal
20 revenue code with the modifications specified in this section.

21 (4) For the tax years commencing on and after January 1, 2015, and
22 ending before January 1, 2018, the Kansas itemized deduction of an
23 individual means the following deductions from federal adjusted gross
24 income, other than federal deductions for personal exemptions, as
25 provided in the federal internal revenue code with the modifications
26 specified in this section: (A) 100% of charitable contributions that qualify
27 as charitable contributions allowable as deductions in section 170 of the
28 federal internal revenue code; (B) 50% of the amount of qualified
29 residence interest as provided in section 163(h) of the federal internal
30 revenue code; and (C) 50% of the amount of taxes on real and personal
31 property as provided in section 164(a) of the federal internal revenue code.

32 (5) For the tax year commencing on and after January 1, 2018, and
33 ending before January 1, 2019, the Kansas itemized deduction of an
34 individual means the following deductions from federal adjusted gross
35 income, other than federal deductions for personal exemptions, as
36 provided in the federal internal revenue code with the modifications

1 specified in this section: (A) 100% of charitable contributions that qualify
2 as charitable contributions allowable as deductions in section 170 of the
3 federal internal revenue code; (B) 50% of expenses for medical care
4 allowable as deductions in section 213 of the federal internal revenue
5 code; (C) 50% of the amount of qualified residence interest as provided in
6 section 163(h) of the federal internal revenue code; and (D) 50% of the
7 amount of taxes on real and personal property as provided in section
8 164(a) of the federal internal revenue code.

9 (6) For the tax year commencing on and after January 1, 2019, and
10 ending before January 1, 2020, the Kansas itemized deduction of an
11 individual means the following deductions from federal adjusted gross
12 income, other than federal deductions for personal exemptions, as
13 provided in the federal internal revenue code with the modifications
14 specified in this section: (A) 100% of charitable contributions that qualify
15 as charitable contributions allowable as deductions in section 170 of the
16 federal internal revenue code; (B) 75% of expenses for medical care
17 allowable as deductions in section 213 of the federal internal revenue
18 code; (C) 75% of the amount of qualified residence interest as provided in
19 section 163(h) of the federal internal revenue code; and (D) 75% of the
20 amount of taxes on real and personal property as provided in section
21 164(a) of the federal internal revenue code.

22 (7) For the tax ~~years~~ year commencing on and after January 1, 2020,
23 *and ending before January 1, 2021*, the Kansas itemized deduction of an
24 individual means the following deductions from federal adjusted gross
25 income, other than federal deductions for personal exemptions, as
26 provided in the federal internal revenue code with the modifications
27 specified in this section: (A) 100% of charitable contributions that qualify
28 as charitable contributions allowable as deductions in section 170 of the
29 federal internal revenue code; (B) 100% of expenses for medical care
30 allowable as deductions in section 213 of the federal internal revenue
31 code; (C) 100% of the amount of qualified residence interest as provided
32 in section 163(h) of the federal internal revenue code; and (D) 100% of the
33 amount of taxes on real and personal property as provided in section
34 164(a) of the federal internal revenue code.

35 (8) *For the tax years commencing on and after January 1, 2021, the*
36 *Kansas itemized deduction of an individual means the following*
37 *deductions from federal adjusted gross income, other than federal*
38 *deductions for personal exemptions, as provided in the federal internal*
39 *revenue code with the modifications specified in this section: (A) 100% of*
40 *charitable contributions that qualify as charitable contributions allowable*
41 *as deductions in section 170 of the federal internal revenue code; (B)*
42 *100% of expenses for medical care allowable as deductions in section 213*
43 *of the federal internal revenue code; (C) 100% of the amount of qualified*

1 *residence interest as provided in section 163(h) of the federal internal*
2 *revenue code; (D) 100% of the amount of taxes on real and personal*
3 *property as provided in section 164(a) of the federal internal revenue*
4 *code; and (E) 100% of the losses from wagering transactions allowable as*
5 *deductions in section 165(d) of the federal internal revenue code.*

6 (b) The total amount of deductions from federal adjusted gross
7 income shall be reduced by the total amount of income taxes imposed by
8 or paid to this state or any other taxing jurisdiction to the extent that the
9 same are deducted in determining the federal itemized deductions and by
10 the amount of all depreciation deductions claimed for any real or tangible
11 personal property upon which the deduction allowed by K.S.A. 79-32,221,
12 79-32,227, 79-32,232, 79-32,237, 79-32,249, 79-32,250, 79-32,255 or 79-
13 32,256, and amendments thereto, is or has been claimed.

14 Sec. 2. K.S.A. 79-32,120 is hereby repealed.

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