| | | | | | | | | Cumulative |
|---|---|--|--|---|--|--|--|---|
| S Sub HB 2117 (2012) | FY 13 | FY 14 | FY 15 | FY 16 | FY 17 | FY 18 | FY 2019 | 7-yr total |
| Total Income Tax Changes | (\$249.2) | (\$847.8) | (\$884.3) | (\$924.2) | (\$967.9) | (\$1,013.7) | (\$1,059.3) | (\$5,946.4) |
| Severance Tax Changes | \$18.0 | \$45.0 | \$60.0 | \$70.0 | \$75.0 | \$80.0 | \$85.0 | \$433.0 |
| Total | (\$231.2) | (\$802.8) | (\$824.3) | (\$854.2) | (\$892.9) | (\$933.7) | (\$974.3) | (\$5,513.4) |
| | | | | | | | | |
| HB 2059 CCR (2013) | FY 13 | FY 14 | FY 15 | FY 16 | FY 17 | FY 18 | FY 2019 | 6-yr total |
| Sales/Use Rate to 6.15% | | \$193.2 | \$218.7 | \$226.9 | \$235.4 | \$244.3 | \$253.4 | \$1,371.9 |
| Changes to Itemized Deductions | | \$114.6 | \$107.4 | \$127.0 | \$148.3 | \$166.5 | \$174.5 | \$838.3 |
| Changes to Standard Deductions | | \$56.3 | \$59.1 | \$62.1 | \$65.2 | \$68.4 | \$71.8 | \$382.9 |
| Income Tax Rate Changes | | (\$35.2) | (\$145.1) | (\$238.3) | (\$317.4) | (\$459.5) | (\$729.3) | (\$1,924.8) |
| ROZ Program | | (\$1.0) | (\$2.0) | (\$3.1) | (\$4.2) | \$0.0 | \$0.0 | (\$10.3) |
| Food Sales Tax Rebates | | (\$20.0) | (\$21.0) | (\$22.1) | (\$23.2) | (\$24.3) | (\$25.5) | (\$136.0) |
| Total | | \$307.9 | \$217.1 | \$152.6 | \$104.1 | (\$4.6) | (\$255.1) | \$522.0 |
| | | | | | | | | |
| Combined Impact both bills | (\$231.2) | (\$494.9) | (\$607.2) | (\$701.7) | (\$788.8) | (\$938.3) | (\$1,229.4) | (\$4,991.4) |
| | | | | | | | | |
| | | | | | Appellance of the | | | |
| 2013 bill only - By Source | | FY 14 | <u>FY 15</u> | FY 16 | FY 17 | FY 18 | FY 2019 | <u>6-yr total</u> |
| 2013 bill only - By Source 2013 sales/use | | FY 14 \$193.2 | <u>FY 15</u> \$218.7 | <u>FY 16</u> \$226.9 | FY 17 \$235.4 | <u>FY 18</u> \$244.3 | <u>FY 2019</u> \$253.4 | <u>6-yr total</u> \$1,371.9 |
| | | | 1000 | | | | The second secon | |
| 2013 sales/use 2013 inc tax | | \$193.2 \$114.7 | \$218.7 (\$1.6) | \$226.9 (\$74.4) | \$235.4 (\$131.3) | \$244.3 (\$248.9) | \$253.4 (\$508.5) | \$1,371.9 (\$849.9) |
| 2013 sales/use 2013 inc tax By Source - both bills | <u>FY 13</u> | \$193.2 \$114.7 <i>FY 14</i> | \$218.7 (\$1.6) <u>FY 15</u> | \$226.9 (\$74.4) <u>FY 16</u> | \$235.4 (\$131.3) <i>FY 17</i> | \$244.3 (\$248.9) <i>FY 18</i> | \$253.4 (\$508.5) FY 2019 | \$1,371.9 (\$849.9) |
| 2013 sales/use 2013 inc tax By Source - both bills Combined Income Tax changes | (\$249.2) | \$193.2 \$114.7 <u>FY 14</u> (\$733.1) | \$218.7 (\$1.6) <u>FY 15</u> (\$885.9) | \$226.9 (\$74.4) <u>FY 16</u> (\$998.6) | \$235.4 (\$131.3) <u>FY 17</u> (\$1,099.2) | \$244.3 (\$248.9) <u>FY 18</u> (\$1,262.6) | \$253.4 (\$508.5) <u>FY 2019</u> (\$1,567.8) | \$1,371.9 (\$849.9) <u>7-yr total</u> (\$6,796.3) |
| 2013 sales/use 2013 inc tax By Source - both bills Combined Income Tax changes Combined Sales/Use changes | (\$249.2) \$0.0 | \$193.2 \$114.7 <u>FY 14</u> (\$733.1) \$193.2 | \$218.7 (\$1.6) <u>FY 15</u> (\$885.9) \$218.7 | \$226.9 (\$74.4) <u>FY 16</u> (\$998.6) \$226.9 | \$235.4 (\$131.3) <u>FY 17</u> (\$1,099.2) \$235.4 | \$244.3 (\$248.9) <u>FY 18</u> (\$1,262.6) \$244.3 | \$253.4 (\$508.5) <i>FY 2019</i> (\$1,567.8) \$253.4 | \$1,371.9 (\$849.9) <u>7-yr total</u> (\$6,796.3) \$1,371.9 |
| 2013 sales/use 2013 inc tax By Source - both bills Combined Income Tax changes Combined Sales/Use changes Combined Sev tax changes | (\$249.2) \$0.0 \$18.0 | \$193.2 \$114.7 <u>FY 14</u> (\$733.1) \$193.2 \$45.0 | \$218.7 (\$1.6) <u>FY 15</u> (\$885.9) \$218.7 \$60.0 | \$226.9 (\$74.4) <u>FY 16</u> (\$998.6) \$226.9 \$70.0 | \$235.4 (\$131.3) <u>FY 17</u> (\$1,099.2) \$235.4 \$75.0 | \$244.3 (\$248.9) <u>FY 18</u> (\$1,262.6) \$244.3 \$80.0 | \$253.4 (\$508.5) <u>FY 2019</u> (\$1,567.8) \$253.4 \$85.0 | \$1,371.9 (\$849.9) <u>7-yr total</u> (\$6,796.3) \$1,371.9 \$433.0 |
| 2013 sales/use 2013 inc tax By Source - both bills Combined Income Tax changes Combined Sales/Use changes | (\$249.2) \$0.0 | \$193.2 \$114.7 <u>FY 14</u> (\$733.1) \$193.2 | \$218.7 (\$1.6) <u>FY 15</u> (\$885.9) \$218.7 | \$226.9 (\$74.4) <u>FY 16</u> (\$998.6) \$226.9 | \$235.4 (\$131.3) <u>FY 17</u> (\$1,099.2) \$235.4 | \$244.3 (\$248.9) <u>FY 18</u> (\$1,262.6) \$244.3 | \$253.4 (\$508.5) <i>FY 2019</i> (\$1,567.8) \$253.4 | \$1,371.9 (\$849.9) <u>7-yr total</u> (\$6,796.3) \$1,371.9 |
| 2013 sales/use 2013 inc tax By Source - both bills Combined Income Tax changes Combined Sales/Use changes Combined Sev tax changes | (\$249.2) \$0.0 \$18.0 (\$231.2) | \$193.2 \$114.7 <u>FY 14</u> (\$733.1) \$193.2 \$45.0 (\$494.9) | \$218.7 (\$1.6) <u>FY 15</u> (\$885.9) \$218.7 \$60.0 (\$607.2) | \$226.9 (\$74.4) <u>FY 16</u> (\$998.6) \$226.9 \$70.0 (\$701.7) | \$235.4 (\$131.3) <u>FY 17</u> (\$1,099.2) \$235.4 \$75.0 (\$788.8) | \$244.3 (\$248.9) <u>FY 18</u> (\$1,262.6) \$244.3 \$80.0 (\$938.3) | \$253.4 (\$508.5) FY 2019 (\$1,567.8) \$253.4 \$85.0 (\$1,229.4) | \$1,371.9 (\$849.9) <u>7-yr total</u> (\$6,796.3) \$1,371.9 \$433.0 (\$4,991.4) |
| 2013 sales/use 2013 inc tax By Source - both bills Combined Income Tax changes Combined Sales/Use changes Combined Sev tax changes Total | (\$249.2) \$0.0 \$18.0 (\$231.2) | \$193.2 \$114.7 <u>FY 14</u> (\$733.1) \$193.2 \$45.0 (\$494.9) | \$218.7 (\$1.6) <u>FY 15</u> (\$885.9) \$218.7 \$60.0 (\$607.2) | \$226.9 (\$74.4) <u>FY 16</u> (\$998.6) \$226.9 \$70.0 (\$701.7) | \$235.4 (\$131.3) <u>FY 17</u> (\$1,099.2) \$235.4 \$75.0 (\$788.8) | \$244.3 (\$248.9) <u>FY 18</u> (\$1,262.6) \$244.3 \$80.0 (\$938.3) | \$253.4 (\$508.5) <u>FY 2019</u> (\$1,567.8) \$253.4 \$85.0 (\$1,229.4) | \$1,371.9 (\$849.9) <u>7-yr total</u> (\$6,796.3) \$1,371.9 \$433.0 (\$4,991.4) |
| 2013 sales/use 2013 inc tax By Source - both bills Combined Income Tax changes Combined Sales/Use changes Combined Sev tax changes Total | (\$249.2) \$0.0 \$18.0 (\$231.2) FY 13 (\$231.2) | \$193.2 \$114.7 <u>FY 14</u> (\$733.1) \$193.2 \$45.0 (\$494.9) <u>FY 14</u> (\$802.8) | \$218.7 (\$1.6) <u>FY 15</u> (\$885.9) \$218.7 \$60.0 (\$607.2) <u>FY 15</u> (\$824.3) | \$226.9 (\$74.4) <u>FY 16</u> (\$998.6) \$226.9 \$70.0 (\$701.7) <u>FY 16</u> (\$854.2) | \$235.4 (\$131.3) <u>FY 17</u> (\$1,099.2) \$235.4 \$75.0 (\$788.8) <u>FY 17</u> (\$892.9) | \$244.3 (\$248.9) <u>FY 18</u> (\$1,262.6) \$244.3 \$80.0 (\$938.3) <u>FY 18</u> (\$933.7) | \$253.4 (\$508.5) <u>FY 2019</u> (\$1,567.8) \$253.4 \$85.0 (\$1,229.4) <u>FY 2019</u> (\$974.3) | \$1,371.9 (\$849.9) <u>7-yr total</u> (\$6,796.3) \$1,371.9 \$433.0 (\$4,991.4) <u>7-yr total</u> (\$5,513.4) |
| 2013 sales/use 2013 inc tax By Source - both bills Combined Income Tax changes Combined Sales/Use changes Combined Sev tax changes Total | (\$249.2) \$0.0 \$18.0 (\$231.2) | \$193.2 \$114.7 <u>FY 14</u> (\$733.1) \$193.2 \$45.0 (\$494.9) | \$218.7 (\$1.6) <u>FY 15</u> (\$885.9) \$218.7 \$60.0 (\$607.2) | \$226.9 (\$74.4) <u>FY 16</u> (\$998.6) \$226.9 \$70.0 (\$701.7) | \$235.4 (\$131.3) <u>FY 17</u> (\$1,099.2) \$235.4 \$75.0 (\$788.8) | \$244.3 (\$248.9) <u>FY 18</u> (\$1,262.6) \$244.3 \$80.0 (\$938.3) | \$253.4 (\$508.5) <u>FY 2019</u> (\$1,567.8) \$253.4 \$85.0 (\$1,229.4) | \$1,371.9 (\$849.9) <u>7-yr total</u> (\$6,796.3) \$1,371.9 \$433.0 (\$4,991.4) |

urce: Kansas Department of Revenue

Legislative Budget Committee December 11, 2014 Attachment 2