

NOTICE 15-07

ITEMIZED DEDUCTIONS FOR INDIVIDUAL INCOME TAX (JULY 1, 2015)

During the 2015 Legislative Session Senate Substitute for House Bill 2109 was passed and signed into law. This Bill addressed deductions for individuals for Kansas income tax purposes.

K.S.A. 79-32,120, which expressly allows itemized deductions, was amended in Section 26 of Senate Substitute for House Bill 2109. The new language stops the phase-down of the amount of the itemized deduction to be allowed, and instead, commencing with tax year 2015, permits only three categories of deductions which are subject to percentage limitations. The amended language of the statute now allows Kansas itemized deductions only for (~~striken~~ language and new language):

(4) For the tax ~~year~~ years commencing on and after January 1, 2015, the Kansas itemized deduction of an individual means ~~60% of the total amount of~~ following deductions from federal adjusted gross income, other than federal deductions for personal exemptions, as provided in the federal internal revenue code with the modifications specified in this section: (A) 100% of charitable contributions that qualify as charitable contributions allowable as deductions in section 170 of the federal internal revenue code; (B) 50% of the amount of qualified residence interest as provided in section 163(h) of the federal internal revenue code; and (C) 50% of the amount of taxes on real and personal property as provided in section 164(a) of the federal internal revenue code.

Taxpayer Assistance

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