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NOTICE 15-05

CERTAIN INDIVIDUALS EXEMPT FROM INCOME TAX BEGINNING IN TAX YEAR 2016 (JULY 1, 2015)

During the 2015 Legislative Session House Substitute for Senate Bill 270 was passed and signed into law. Section 3 of the Bill amends K.S.A. 79-32,110, the statute which establishes the rates of income tax in Kansas.

In addition to adjusting the rate of tax, Section 3 of the Bill also adds a new subsection to K.S.A. 79-32,110 which exempts certain taxpayers from income tax, starting with tax year 2016. This provision, new subsection (f), provides:

> *(f) Notwithstanding the provisions of subsections (a) and (b), for tax year 2016, and all tax years thereafter, married individuals filing joint returns with taxable income of $12,500 or less, and all other individuals with taxable income of $5,000 or less, shall have a tax liability of zero.*

The Kansas taxable income of an individual (see K.S.A. 79-32,116) is computed by adding or subtracting any Kansas modifications (see K.S.A. 79-32,117) to or from his or her federal adjusted gross income (to arrive at their Kansas adjusted gross income) and then subtracting his or her Kansas deductions and Kansas personal exemptions.

Taxpayer Assistance

Additional copies of this notice, forms or publications are available from our web site, **www.ksrevenue.org**. If you have questions about this Notice, please contact:

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