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NOTICE 23-06

ADDITIONAL PERSONAL EXEMPTION FOR DISABLED VETERANS

(JULY 17, 2023)

During the 2022 Legislative Session House Bill 2239 was passed and signed into law. Section 40 of the Bill provides an additional personal exemption for disabled veterans.

Prior to amendment, K.S.A. 79-32,121 provided a personal exemption of $2,250 per qualified individual. New Section 40 of the Bill adds new subsection (b) to the statute to provide an additional exemption for disabled veterans, effective for tax year 2023 and all tax years thereafter. The new language states:

> *(b) In addition to the exemptions provided in subsection (a), any individual who has been honorably discharged from active service in any branch of the armed forces of the United States and who is certified by the United States department of veterans affairs or its successor to be in receipt of disability compensation at the 100% rate, if the disability is permanent and was sustained through military action or accident or resulted from disease contracted while in such active service, such individual shall be allowed an additional Kansas exemption of $2,250 for tax year 2023 and all tax years thereafter.*

The additional exemption will be claimed when filing the individual's Kansas income tax return, beginning with tax year 2023. The Kansas individual income tax return, Form K-40, will be updated.

TAXPAYER ASSISTANCE

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

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