

2023 Kansas Statutes

79-32,121. Kansas exemption for an individual. (a) An individual shall be allowed a Kansas exemption of \$2,250 for each exemption for which such individual is entitled to a deduction for the taxable year for federal income tax purposes.

(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.

History: L. 1967, ch. 497, § 14; L. 1977, ch. 344, § 5; L. 1978, ch. 407, § 9; L. 1979, ch. 322, § 1; L. 1988, ch. 381, § 7; L. 1998, ch. 130, § 21; L. 2022, ch. 63, § 40; July 1.