

NOTICE 25-07

CHANGES TO INDIVIDUAL INCOME TAX PERSONAL EXEMPTIONS

(NOVEMBER 19, 2025)

During the 2025 Legislative Session, House Bill 2231 was passed and signed into law. Section 9 of the Bill amends K.S.A. 2024 Supp. 79-32,121, which provides personal exemptions for Kansas individual income tax, codifying the additional personal exemption for head of household tax filers, and increasing the additional personal exemption for certain disabled veterans.

Section 9 of the Bill amends K.S.A. 79-32,121(b) to add new paragraph (1) regarding head of household filers. The new subparagraph provides:

(1) Any individual filing a federal income tax return under the status of head of household, as defined in 26 U.S.C. § 2(b), shall be allowed an additional Kansas exemption of \$2,320 for tax year 2024 and all tax years thereafter;

Section 9 also amends the paragraph that is now K.S.A. 79-32,121(b)(2), regarding the additional personal exemption for “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” by increasing the amount of the exemption, for tax year 2025 and all years thereafter, from \$2,250 to \$2,320.

In addition, during the 2025 Legislative Session, House Bill 2062 was passed and signed into law. Section 6 of the Bill amends K.S.A. 2024 Supp. 79-32,121(a) to add new paragraph (4) that provides an additional personal exemption of \$2,320 for (1) any qualifying dependent of the taxpayer who was born in the taxable year, and (2) for an unborn child who does not result in a live birth in the taxable year, known as a stillbirth as defined in K.S.A. 65-2401, and amendments thereto, and for whom a certificate of stillbirth is filed pursuant to law.

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