



2021

LEGISLATIVE
AGENDA



REBUILDING EMPLOYERS & LIVELIHOODS. INVESTING IN EVERYONE'S FUTURE.

KEY VOTE ALERT
SUPPORT: SENATE BILL 22

*Kansas businesses,
working families
and seniors need
relief after a
devastating global
pandemic -- **not
another tax hike.***



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SUMMARY OF LEGISLATION

RELIEF ACT Senate Bill 22

Summary: Decouples from provisions used at the federal level to lower corporate income taxes. SB 22 allows individuals and small businesses the ability to itemize when using the federal standard deduction. SB 22 also restores ability of small business to fully expense investments.

Introduced by Committee on Assessment & Taxation

Senate Committee:
Assessment & Taxation

Senate Committee Action:
Passed Favorably



The landmark 2017 Tax Cuts and Jobs Act provided federal tax relief to families, seniors and businesses across the country. It brought American workers bigger paychecks, enhanced economic opportunity and spurred historic job growth nationwide.

Kansas has not seen the full benefits of this tax reform legislation. Our state is a "rolling conformity" state, so federal tax changes are adopted automatically. As a result, Kansas taxpayers and businesses have been saddled with the burden of unintended tax increases.

Couple the unintended tax increase with the impact of the COVID-19 pandemic, Kansas small businesses and working families are struggling. They have lost loved ones. Thousands have lost their jobs. Businesses have closed their doors.

The RELIEF Act (SB 22) modernizes Kansas tax law and provides needed tax relief to Kansas families and employers at a time when they need it the most. To rebuild our economy post-pandemic we must take full advantage of federal tax reform and not put our state at a disadvantage.

FAST FACTS ON THE RELIEF ACT (SB 22)

- Protects victims of identify-theft from owing Kansas individual income tax on unemployment compensation that was fraudulently obtained by another individual.
- Allows individuals and small business the option to itemize their tax deductions on their state tax returns regardless of whether they itemized on their federal tax returns.
- Decouples key tax provisions for Kansas employers that make the state more competitive and reverses tax increases caused by changes to federal tax law.



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