

2017 Kansas Statutes
Chapter 79 TAXATION
Article 32 INCOME TAX
79-32,109 Definitions.

Universal Citation: KS Stat § 79-32,109 (2017)

79-32,109. Definitions. As used in this act, unless the context otherwise requires:

(a) (1) Any term used in this act shall have the same meaning as when used in a comparable context in the federal internal revenue code. Any reference in this act to the "federal internal revenue code" shall mean the provisions of the federal internal revenue code of 1986, and amendments thereto, and other provisions of the laws of the United States relating to federal income taxes, as the same may be or become effective at any time, or from time to time, for the taxable year.