

2012 Kansas Statutes

79-32,118. Kansas deduction of an individual. Commencing in tax year 2013, the Kansas deduction of an individual shall be such individual's Kansas standard deduction.

History: L. 1967, ch. 497, § 11; L. 1978, ch. 407, § 6; L. 2012, ch. 135, § 13; Jan. 1, 2013.

Revisor's Note:

For guidance on interpretation of this section indicating that a taxpayer may still elect to deduct itemized deductions under the conditions set forth in K.S.A. 79-32,120, see Kansas Department of Revenue Notice 12-07 [at www.ksrevenue.org].