

44-725. Contributions and payments in lieu of contributions deductible in computation of Kansas taxable income. Contributions and payments in lieu of contributions paid by the employer shall be deductible in arriving at the taxable income of such employer under the income tax laws of the state of Kansas, to the same extent as taxes are deductible during any taxable year by any such employer.

History: L. 1937, ch. 255, § 25; L. 1973, ch. 205, § 13; July 1.