

79-3272. Same; allocation and apportionment. Any taxpayer having income from business activity which is taxable both within and without this state, other than activity as a financial organization or the rendering of purely personal services by an individual, shall allocate and apportion net income as provided in this act.

History: L. 1963, ch. 485, § 2; L. 1980, ch. 318, § 1; July 1.