

79-32,121. Kansas personal exemption of an individual. An individual shall be allowed a Kansas exemption of \$2,250 for tax year 1998, and all tax years thereafter, for each exemption for which such individual is entitled to a deduction for the taxable year for federal income tax purposes. In addition to the exemptions authorized in the foregoing provision, an individual filing a federal income tax return under the status of head of household, as the same is defined by 26 U.S.C. § 2(b), shall be allowed an additional Kansas exemption of \$2,250 for tax year 1998.

History: L. 1967, ch. 497, § 14; L. 1977, ch. 344, § 5; L. 1978, ch. 407, § 9; L. 1979, ch. 322, § 1; L. 1988, ch. 381, § 7; L. 1998, ch. 130, § 21; July 1.