

**17-76,138. Taxation of limited liability companies.** For purposes of any tax imposed by the state of Kansas or any instrumentality, agency or political subdivision of the state of Kansas, a limited liability company formed under this act or qualified to do business in the state of Kansas as a foreign limited liability company shall be classified as a partnership unless classified otherwise for federal income tax purposes, in which case the limited liability company shall be classified in the same manner as it is classified for federal income tax purposes. For purposes of any tax imposed by the state of Kansas or any instrumentality, agency or political subdivision of the state of Kansas, a member or an assignee of a member of a limited liability company formed under this act or qualified to do business in the state of Kansas as a foreign limited liability company shall be treated as either a resident or nonresident partner unless classified otherwise for federal income tax purposes, in which case the member or assignee of a member shall have the same status as such member or assignee of a member has for federal income tax purposes.

**History:** L. 1999, ch. 119, § 77; Jan. 1, 2000.