

79-32,130. Partners and partnerships; federal income tax provisions applicable in determining Kansas taxable income; exceptions. The provisions of the internal revenue code relating to the determination of taxable income of partners and partnerships shall apply with equal force in determining Kansas taxable income of each partner except, however, for the modifications provided in K.S.A. 79-32,131.

History: L. 1967, ch. 497, § 23; L. 1978, ch. 407, § 11; July 1.