

## 2021 Kansas Statutes

**79-32,117r. Unemployment compensation attributed to identity fraud exempt from Kansas income tax.**  
Notwithstanding any other provision of law, for any individual whose identity was fraudulently used to secure unemployment compensation, if such individual never received such compensation, such compensation shall not be considered gross income and shall not be taxable for Kansas income tax purposes after determination by the department of labor that the benefits were obtained fraudulently by another individual.

**History:** L. 2021, ch. 93, § 5; July 1.