

2021 Kansas Statutes

79-32,276. **Compensation obtained fraudulently by another individual; exclusion from gross income, when; fraud due to identity theft, reporting to department.** (a) Notwithstanding any other provision of law, for any individual whose identity was fraudulently used to secure any type of 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 revenue that the compensation was obtained fraudulently by another individual.

(b) The department of revenue shall provide a method for any taxpayer subject to the Kansas income tax act to report to the department of revenue whether such taxpayer was a victim of fraud due to identity theft and whether such fraud resulted in the reporting of any income to the federal internal revenue service. The report shall include, but not be limited to, the amount of the income reported to the federal internal revenue service due to fraud, if known.

History: L. 2021, ch. 101, § 10; May 27.