

Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-14. Persons and organizations exempt from Kansas income tax.

A person or organization claiming an exemption from Kansas income taxation under the provisions of subsection (a) of K.S.A. 1980 Supp. 79-32,113 shall submit evidence to the director of the person's or organization's exemption from federal income taxation, when so called upon by the director.

(Authorized by K.S.A. 79-3236; implementing K.S.A. 1981 Supp. 79-32,113; effective Jan. 1, 1968; amended Jan. 1, 1974; amended May 1, 1982.)

***** Authenticated Kansas Administrative Regulation *****