Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-120. Definition of qualified taxpayer.

A "qualified taxpayer," as defined in K.S.A. 79-32,211(b)(4) and amendments thereto, shall not be considered to be a "community service organization," as defined in K.S.A. 79-32,195(d) and amendments thereto.

(Authorized by K.S.A. 2004 Supp. 75-5155; implementing K.S.A. 2004 Supp. 79-32,211; effective March 24, 2006.)