Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-82. Taxable in another state; when a state has jurisdiction to subject a taxpayer to a net income tax.

The second test, that of K.S.A. 79-3273(2) and 79-4301, article IV.3.(2), applies if the taxpayer's business activity is sufficient to give the state jurisdiction to impose a net income tax by reason of such business activity under the constitution and statutes of the United States. Jurisdiction to tax is not present where the state is prohibited from imposing the tax by reason of the provisions of Public Law 86-272, 15 U.S.C.A. Sections 381-385. In the case of any "state" as defined in K.S.A. 79-3271(h) and K.S.A. 79-4301, article IV.1.(h), other than a state of the United States or political subdivision of such state, the determination of whether such "state" has jurisdiction to subject the taxpayer to a net income tax shall be made as though the jurisdictional standards applicable to a state of the United States applied in that "state." If jurisdiction is otherwise present, such "state" is not considered as without jurisdiction by reason of the provisions of a treaty between that state and the United States.
(Authorized by K.S.A. 79-3236, 79-3273, 79-4301; effective May 1, 1979.)