

2023 Kansas Statutes

79-32,284. Citation of act; purpose. (a) K.S.A. 2023 Supp. 79-32,284 through 79-32,289, and amendments thereto, shall be known and may be cited as the salt parity act.

(b) The legislature finds and declares that the deductibility of state income taxes should be the same for C corporations, S corporations and partnerships.

(c) The provisions of this act shall be a part of and supplemental to the Kansas income tax act.

History: L. 2022, ch. 63, § 1; July 1.