

**79-3273. Same; taxpayer taxable in another state.** For purposes of allocation and apportionment of income under this act, a taxpayer is taxable in another state if (1) in that state he or she is subject to a net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business, or a corporate stock tax, or (2) that state has jurisdiction to subject the taxpayer to a net income tax regardless of whether, in fact, the state does or does not.

**History:** L. 1963, ch. 485, § 3; April 25.