

79-32,209. Federal innocent spouse rule conformity. In all cases where husband and wife file a joint Kansas income tax return and one spouse is relieved of liability under section 6013(e) or section 6015 of the federal internal revenue code, or would have otherwise been relieved of liability under either such section had there been a liability, such spouse shall be relieved of liability for tax, including interest and penalties, imposed under the Kansas income tax act for such taxable year.

History: L. 2000, ch. 184, § 6; July 1.