

**79-32,112a. Secretary of revenue authorized to promulgate tax tables for use by individuals; use of tables optional.** (a) The secretary of revenue is hereby authorized to promulgate tax tables for use by resident individuals or resident husbands and wives filing joint Kansas returns in computing Kansas income tax liability. Such tables may be limited to classes of taxpayers upon the basis of the particular federal income tax return filed by such taxpayers, Kansas adjusted gross income of such taxpayers or any other standard determined applicable by the secretary of revenue.

(b) Any tables promulgated under this section shall set forth the tax consistent with K.S.A. 79-32,110, and amendments thereto, to the nearest \$5, or such smaller amount as the secretary may establish.

(c) The use of the tables promulgated by the secretary of revenue pursuant to this section shall be at the sole option of the taxpayer, and no deficiency in Kansas income tax may be assessed against such individual solely by reason of the fact that the use of such tables produces a smaller Kansas tax liability than the liability which would have resulted from an actual computation of Kansas taxable income. A taxpayer's election to compute Kansas income tax liability by use of the tax tables shall be irrevocable upon the filing of a return computing tax by use of such tables, and no refund may be claimed or granted to any taxpayer solely by reason of the fact that such tables produce a greater Kansas tax liability than the liability which would have resulted from an actual computation of Kansas taxable income. In the event it is subsequently determined that a taxpayer underreported or overreported Kansas adjusted gross income, number of exemptions or misstated marital status or made any other error which would affect the computation of the Kansas income tax liability, the taxpayer shall have a new election to either use the tax tables for computing the deficiency or refund or to compute tax liability by computation of Kansas taxable income as provided otherwise. If the taxpayer makes no affirmative election, the deficiency or refund shall be computed on the basis of the tax tables if such taxpayer is still eligible to use the same.

**History:** L. 1978, ch. 405, § 8; L. 1985, ch. 325, § 1; July 1.