

## 2018 Kansas Statutes

**79-32,107b. Application of 79-32,101, 79-32,102, 79-32,103 and 79-32,107.** The provisions of this act shall be applicable to all taxable years commencing after December 31, 1981.

**History:** L. 1981, ch. 385, § 5; Jan. 1, 1982.