

## 2021 Kansas Statutes

**12-140. Cities prohibited from levying taxes on income; exception.** Except as otherwise specifically authorized by K.S.A. 12-1,101 to 12-1,109, no city shall have power to levy and collect taxes on incomes from whatever source derived.

**History:** L. 1961, ch. 79, § 2; L. 1982, ch. 63, § 10; May 13.