

## 2021 Kansas Statutes

**79-32,199b.** **Application of 79-32,195, 79-32,197 and 79-32,197a.** The provisions of K.S.A. 79-32,195, 79-32,197 and 79-32,197a shall be applicable to all taxable years commencing after December 31, 2000.

**History:** L. 2001, ch. 176, § 13; July 1.