

**79-32,110a. Tax imposed on ordinary income portions of lump sum distributions from pension and other plans.** In addition to the tax imposed by K.S.A. 79-32,110, and amendments thereto, there is hereby imposed for each taxable year, with respect to the income of every taxpayer, a tax equal to thirteen percent (13%) of the tax liability imposed upon said taxpayer for said taxable year under 26 U.S.C. 402(e). Any taxpayer filing a nonresident return shall be liable for said tax only on that portion of the income allocable to the state of Kansas.

**History:** L. 1978, ch. 405, § 7; July 1.