

79-32,117a. Compensation of persons missing in action or prisoners of war during Vietnam conflict exempt from Kansas income tax. Notwithstanding any other section of the Kansas income tax act, any individual who was or is presently in active service as a member of the armed forces of the United States or as an employee in a support capacity to the armed forces of the United States in the geographical area of the Vietnam conflict, and for any month or part of a month on or after February 28, 1961, missing in action or prisoner of war during the Vietnam conflict as a result of such conflict, any compensation without any limitation received during this period or compensation received on account of such missing in action or prisoner of war shall not be considered gross income and shall not be taxable for Kansas income tax purposes.

History: L. 1973, ch. 397, § 1; April 16.