

## 2021 Kansas Statutes

**79-32,118. Kansas deduction of an individual.** The Kansas deduction of an individual shall be such individual's Kansas standard deduction unless such individual elects to deduct such individual's Kansas itemized deductions under the conditions set forth in K.S.A. 79-32,120, and amendments thereto.

**History:** L. 1967, ch. 497, § 11; L. 1978, ch. 407, § 6; L. 2012, ch. 135, § 13; L. 2013, ch. 87, § 4; Apr. 25.