

2023 Kansas Statutes

79-32,285. Definitions. As used in K.S.A. 2023 Supp. 79-32,284 through 79-32,289, and amendments thereto, unless the context otherwise requires:

- (a) "Act" means the provisions of K.S.A. 2023 Supp. 79-32,284 through 79-32,289, and amendments thereto.
 - (b) "C corporation" means a corporation other than an S corporation.
 - (c) "Electing pass-through entity" means, with respect to a taxable period, an S corporation or partnership that has made the election under K.S.A. 2023 Supp. 79-32,286, and amendments thereto, with respect to the taxable period.
 - (d) "Electing pass-through entity owner" means, with respect to an S corporation, a shareholder of the S corporation and, with respect to a partnership, a partner in the partnership, except that a partner does not include a C corporation.
 - (e) "Income attributable to the state" means, with respect to an S corporation or partnership, the portion of the items of income, gain, loss or deduction of the S corporation or partnership apportioned or allocated to this state in accordance with the provisions of K.S.A. 79-3271 through 79-3293b, and amendments thereto.
 - (f) "Income not attributable to the state" means all items of income, gain, loss or deduction of an electing pass-through entity other than income attributable to the state.
 - (g) "S corporation" means a corporation having an election in effect under subchapter S of the federal internal revenue code.
 - (h) "Taxable period" means any taxable year or portion of a taxable year during which a corporation is an S corporation or a noncorporate entity is a partnership.
- History:** L. 2022, ch. 63, § 2; July 1.