

## 2023 Kansas Statutes

**79-32,268. Continuation of certain nonrefundable credits pursuant to the law at the time such credit was earned.** Any nonrefundable credits applicable to the Kansas income tax imposed on individuals that are no longer available commencing in tax year 2013 pursuant to this act and earned in any tax year prior to 2013 which are unused may continue to be claimed, subject to the limitations applicable to any such credit pursuant to law at the time such credit was earned.

**History:** L. 2012, ch. 135, § 36; July 1.