

SENATE BILL No. 40

By Committee on Assessment and Taxation

1-17

AN ACT relating to sales taxation; concerning the administration thereof; amending K.S.A. 79-3611 and repealing the existing section.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 79-3611 is hereby amended to read as follows: 79-3611. (a) For the purpose of ascertaining the correctness of any return, or for the purpose of determining the amount of tax due from any person engaged in the business of selling tangible personal property at retail, or furnishing services taxable hereunder, the director of taxation, or any officer or employee of the director of taxation designated, in writing, may hold investigations and hearings concerning any matters covered by this act, and may examine any books, papers, records, or memoranda bearing upon such sales of any such person, and may require the attendance of such person or any officer or employee of such person, or of any person having knowledge of such sales, and may take testimony and require proof for its information. In the conduct of any investigation or hearing, neither the director nor any officer or employee thereof shall be bound by the technical rules of evidence, and no informality in any proceeding, or in the manner of taking testimony, shall invalidate any order or decision made or approved by the director. The director, or any officer or employee thereof, shall have power to administer oaths to such persons.

(b) *The secretary may issue subpoenas to compel access to or for the production of such books, papers, records or memoranda in the custody of or to which the taxpayer has access, or to compel the appearance of such persons, and may issue interrogatories to any such person to the same extent and subject to the same limitations as would apply if the subpoena or interrogatories were issued or served in aid of a civil action in the district court. The secretary may administer oaths and take depositions to the same extent and subject to the same limitations as would apply if the deposition was in aid of a civil action in the district court. In case of the refusal of any person to comply with any subpoena or interrogatory or to testify to any matter regarding which such person may be lawfully questioned, the district court of any county may, upon application of the secretary, order such person to comply with such subpoena or interrogatory or to testify. Failure to obey the court's order may be pun-*

1 *ished by the court as contempt. Subpoenas or interrogatories issued under*
2 *the provisions of this section may be served upon individuals and cor-*
3 *porations in the manner provided in K.S.A. 60-304, and amendments*
4 *thereto, for the service of process by any officer authorized to serve sub-*
5 *poenas in civil actions or by the secretary.*

6 Sec. 2. K.S.A. 79-3611 is hereby repealed.

7 Sec. 3. This act shall take effect and be in force from and after its
8 publication in the statute book.

9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43