

SENATE BILL No. 43

AN ACT relating to appeals concerning food sales tax refunds; amending K.S.A. 79-3639 and repealing the existing section.

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

Section 1. K.S.A. 79-3639 is hereby amended to read as follows: 79-3639. ~~Any person aggrieved by the denial of a refund claimed under this act (except when the denial is based upon late filing of claim for relief) may appeal such denial to the board of tax appeals by filing a petition with the board within thirty (30) days after such denial. The director of taxation shall examine all claims for refund under K.S.A. 79-3632 through 79-3639 and shall issue final determinations thereon in the manner prescribed by K.S.A. 79-3226, and amendments thereto, relating to income taxes.~~

Sec. 2. K.S.A. 79-3639 is hereby repealed.

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

I hereby certify that the above BILL originated in the SENATE, and passed that body

President of the Senate.

Secretary of the Senate.

Passed the HOUSE _____

Speaker of the House.

Chief Clerk of the House.

APPROVED _____

Governor.