

3
4 **SENATE BILL No. 94**

5
6 By Senators Schmidt, Adkins, Jackson, Schodorf, Taddiken,
7 Teichman and Vratil

8
9 1-29

10
11 AN ACT concerning *estate* taxation; relating to inheritance or succession
12 tax; abolishing tax liability therefor and refunding any tax paid; **amend-**
13 **ing K.S.A. 2002 Supp. 79-15,101, 79-15,102, 79-15,103 and 79-**
14 **15,109 and repealing the existing sections; also** repealing K.S.A.
15 2002 Supp. **79-15,106, 79-15,107, 79-15,108, 79-15,114, 79-**
16 **15,115 and 79-15,127.**

17
18 *Be it enacted by the Legislature of the State of Kansas:*

19 **Section 1. K.S.A. 2002 Supp. 79-15,101 is hereby amended to**
20 **read as follows: 79-15,101. As used in this act unless the context**
21 **otherwise requires:**

22 (a) **Any term used in this act shall have the same meaning as**
23 **when used in a comparable context in the internal revenue code.**
24 **Any reference in this act to the “internal revenue code” shall mean**
25 **the provisions of the United States internal revenue code of 1986,**
26 **as such code exists on December 31, 1997. Any reference in this act**
27 **to a specific provision of the internal revenue code shall be to such**
28 **provision as it exists on December 31, 1997.**

29 (b) **“Decedent” includes the testator, intestate, grantor, bargainer,**
30 **vender or donor.**

31 ~~(b)~~ (c) **“Deemed executor” includes any person in actual or con-**
32 **structive possession of any property of the decedent.**

33 ~~(c)~~ (d) **“Director” means the director of taxation.**

34 (e) **“Distributee” means a beneficiary, legatee, devisee, heir, next of**
35 **kin, grantee, donee, vendee, joint tenant or successor.**

36 ~~(d)~~ (f) **“Domicile” refers to that place where a person resides,**
37 **has an intention to remain and to which they intend to return fol-**
38 **lowing any absence.**

39 ~~(e)~~ (g) **“Estate” and “property” shall mean the real, personal**
40 **and mixed property or interest therein of the testator, intestate,**
41 **grantor, bargainer, vendor or donor which shall pass or be trans-**
42 **ferred to legatees, devisees, heirs, next of kin, grantees, donees,**
43 **vendees, or successors and shall include all personal property**

1 *within or without the state.*

2 ~~(h)~~ (h) **“Executor” and “administrator” mean the duly ap-**
3 **pointed, qualified and acting executor or administrator of the de-**
4 **cedent in this state.**

5 ~~(g)~~ (i) **“Nonresident decedent” means a decedent who was not a**
6 **resident decedent at the time of death.**

7 ~~(h)~~ (j) **“Personal representative” means the executor, adminis-**
8 **trator or deemed executor of the decedent.**

9 ~~(i)~~ (k) **“Resident decedent” means a decedent who was domiciled**
10 **in this state at the time of death.** A person who spent in the aggregate
11 more than six months of the calendar year immediately preceding such
12 person’s death within this state shall be presumed to have been a resident
13 for purposes of this act, in the absence of proof to the contrary.

14 ~~(j)~~ (l) **“Secretary” means the secretary of revenue, or the secre-**
15 **tary’s designee.**

16 ~~(k)~~ (m) **“Tax” includes tax, penalty and interest, unless the con-**
17 **text of a particular section otherwise requires.**

18 (n) **“Tax situs” relates to location of property for the purpose of im-**
19 **posing tax. Real estate or tangible personal property reflected in the Kan-**
20 **sas gross estate shall be considered to have a tax situs within Kansas if,**
21 **at the time of the decedent’s death, the property was physically located**
22 **within the state of Kansas. Oil and gas leases on lands in this state and**
23 **all interests created thereby, or arising therefrom, shall be considered as**
24 **tangible personal property having an actual situs in this state. Intangible**
25 **property reflected in the Kansas gross estate, including moneys on deposit**
26 **with financial institutions, shall be presumed to have a tax situs within**
27 **Kansas if the decedent was a resident decedent at the time of death.**

28 ~~(l)~~ (o) **“Transfer” shall include the passing of property or any**
29 **interest therein in possession or enjoyment, present or future, by**
30 **inheritance, descent, devise, succession, bequest, grant, deed, bar-**
31 **gain, sale, gift or appointment in the manner herein prescribed.**

32 **Sec. 2. K.S.A. 2002 Supp. 79-15,102 is hereby amended to read**
33 **as follows: 79-15,102. (a) A tax is hereby imposed on the estate of**
34 **every resident decedent, and every nonresident decedent who died**
35 **holding an interest in property with a Kansas tax situs, whose estate**
36 **is required by federal law to file a return for federal estate taxes.**
37 **The amount of such tax shall be equal to the amount of the maximum**
38 **credit allowable by section 2011 of the internal revenue code**
39 **against the tax imposed on the transfer of the estate of the decedent**
40 **by section 2001 of the internal revenue code.**

41 ~~(b)~~ **(b) When the estate of a resident decedent consists of property**
42 **within and without the state, or in the case of the estate of a nonresident**
43 **decedent who died holding an interest in property with a Kansas tax situs,**

1 the tax imposed under subsection (a) shall be the percentage thereof that
2 the gross estate for federal estate tax purposes less the value of all property
3 included therein having a tax situs which is not within the jurisdiction of
4 the state of Kansas, bears to the total gross estate for federal estate tax
5 purposes shall consist of property with a tax situs in Kansas and property
6 with a tax situs outside Kansas, the tax imposed by subsection (a) shall be
7 multiplied by the percentage determined by dividing the value of all prop-
8 erty included in the gross estate which is within the jurisdiction of the
9 state of Kansas by the value of all property included in the gross estate.

10 **Sec. 3. K.S.A. 2002 Supp. 79-15,103 is hereby amended to read**
11 **as follows: 79-15,103. (a) Except as otherwise provided, the personal**
12 **representative of every estate subject to the tax imposed by K.S.A.**
13 **2002 Supp. 79-15,102 and amendments thereto who is required by**
14 **federal law to file a return for federal estate taxes shall make and**
15 **file in the office of the director a return on forms prepared and**
16 **furnished by the secretary together with a copy of the federal estate**
17 **tax return on or before the date the federal estate tax return is required**
18 **to be filed. The personal representative of any decedent whose estate is**
19 **not taxable under the provisions of this act, may obtain a determination**
20 **of the director that no tax liability exists on such estate by filing a return**
21 **on forms prepared and furnished by the secretary stating that such estate**
22 **is not taxable.**

23 ~~—(b) The taxes imposed under the provisions of this act shall be paid~~
24 ~~by the personal representative to the director at the expiration of nine~~
25 ~~months after the death of the decedent.~~

26 ~~—(c) If the taxes contemplated by this act are not paid when due, in-~~
27 ~~terest at the rate prescribed by subsection (b) of K.S.A. 79-2068, and~~
28 ~~amendments thereto, shall be charged and collected commencing at the~~
29 ~~time the same become payable.~~

30 (b) *In those estates in which no executor or administrator has been*
31 *appointed, the deemed executor shall make and file such return. In the*
32 *event there is more than one deemed executor, all deemed executors shall*
33 *be jointly responsible for completing and filing one return reporting all of*
34 *the assets of the estate except as hereinafter provided.*

35 (c) *If, after exercising due diligence, the personal representative mak-*
36 *ing and filing such return is unable to make a complete return as to any*
37 *part of the gross estate of the decedent, the personal representative shall*
38 *make and file a return reporting all information as to the estate assets,*
39 *including a description thereof and the name of any person holding a legal*
40 *or beneficial interest in the assets, to the best of such personal represen-*
41 *tative's knowledge.*

42 **Sec. 4. K.S.A. 2002 Supp. 79-15,109 is hereby amended to read**
43 **as follows: 79-15,109. (a) As soon as practicable after the return is**

1 **filed and the taxes paid, the director shall issue a closing letter. Such**
2 **closing letter shall be issued to the personal representative upon the**
3 **director being satisfied that there has been a final determination of**
4 **all taxes due and that all such taxes have been paid.**

5 (b) *The closing letter shall be applicable only to assets reported in the*
6 *return filed with the director. To the extent the gross assets of the decedent*
7 *were reported, the issuance of a closing letter shall be conclusive evidence*
8 *that all taxes have been determined and paid and shall release any lien*
9 *which attached to the decedent's property, or the property of any personal*
10 *representative or distributee, unless notice of such lien has been filed un-*
11 *der section 17, and amendments thereto.*

12 ~~Section 1.~~ **New Sec. 5.** Any tax liability for tax imposed pursuant to
13 K.S.A. 2002 Supp. 79-15,127 which may have accrued prior to the effec-
14 tive date of this act is hereby abolished. Any such tax paid shall be re-
15 funded to the taxpayer pursuant to the procedure prescribed by this sec-
16 tion. Each claim for a tax refund shall be verified and submitted to the
17 director of taxation upon forms furnished by the director and shall be
18 accompanied by any additional documentation required by the director.
19 The director shall review each claim and shall refund that amount of tax
20 paid. All refunds shall be paid from the inheritance or succession tax
21 refund fund, which is hereby created, upon warrants of the director of
22 accounts and reports pursuant to vouchers approved by the director or
23 the director's designee.

24 **New Sec. 6.** *Returns made in accordance with the provisions of*
25 *this act shall be filed on or before the date the federal estate tax*
26 *return is required to be filed.*

27 **New Sec. 7.** (a) *Upon a showing of good cause the director may*
28 *grant a reasonable extension of time for filing a return.*

29 (b) *A request for an extension of time to file shall be made in*
30 *the manner and form prescribed by the secretary. No such extension*
31 *shall be for more than six months, except in the event of litigation*
32 *directly involving the estate.*

33 (c) *Notwithstanding a grant of an extension of time to file, the*
34 *taxes shall be due and payable at the same time and in the same*
35 *manner as if no such extension had been granted.*

36 **New Sec. 8.** *All returns, statements or other documents re-*
37 *quired to be filed under any provision of this act shall be filed with*
38 *the office of the director of taxation, or at such other place as the*
39 *secretary may by rule or regulation prescribe.*

40 **New Sec. 9.** (a) *Any return, statement or other document re-*
41 *quired to be made under any provision of this act shall be signed*
42 *in accordance with forms or regulations prescribed by the*
43 *secretary.*

1 ***(b) The fact that an individual's name is signed to a return,***
2 ***statement or other document shall be prima facie evidence for all***
3 ***purposes that the return, statement or other document was actually***
4 ***signed by the individual.***

5 ***(c) Except as otherwise provided by the secretary, any return,***
6 ***declaration, statement or other document required to be made un-***
7 ***der any provision of this act shall contain or be verified by a written***
8 ***declaration that it is made under penalties of perjury.***

9 ***New Sec. 10. If any person fails to make a return required by***
10 ***this act or by regulations prescribed thereunder, but consents to***
11 ***disclose all information necessary for the preparation thereof, the***
12 ***director may prepare such return. After such return is signed by***
13 ***the person, such return may be received by the director as the re-***
14 ***turn of the person.***

15 ***New Sec. 11. (a) The director is authorized to provide with re-***
16 ***spect to any amount required to be shown on a return, statement***
17 ***or any other document, that if the amount of such item is other than***
18 ***a whole-dollar amount either:***

19 ***(1) The fractional part of a dollar shall be disregarded; or***
20 ***(2) the fractional part of a dollar shall be disregarded unless it***
21 ***amounts to \$.50 or more, in which case the amount, to be deter-***
22 ***mined without regard to the fractional part of a dollar, shall be***
23 ***increased by \$1.***

24 ***(b) Any person making a return, statement or other document***
25 ***shall be allowed, under regulations prescribed by the secretary, to***
26 ***make such return, statement or other document without regard to***
27 ***subsection (a).***

28 ***(c) The provisions of subsections (a) and (b) shall not be appli-***
29 ***cable to items which must be taken into account in making the com-***
30 ***putations necessary to determine the amount required to be shown***
31 ***on a form, but shall be applicable only to such final amount.***

32 ***New Sec. 12. (a) The tax imposed under the provisions of this***
33 ***act shall be paid by the personal representative.***

34 ***(b) The personal representative, or each personal representa-***
35 ***tive if there is more than one, shall be personally liable for the tax***
36 ***to the extent of the property in the personal representative's actual***
37 ***or constructive possession which has a Kansas tax situs, less any***
38 ***amounts the personal representative is required to pay to third par-***
39 ***ties who have a legally enforceable claim to the property that has***
40 ***priority under state or federal law over the tax imposed by this act.***

41 ***New Sec. 13. (a) The tax imposed under the provisions of this***
42 ***act shall be paid at the expiration of nine months after the death of***
43 ***the decedent.***

1 ***(b) The person required to make the return, without assessment***
2 ***or notice and demand from the director, shall pay such tax to the***
3 ***office of the director of taxation, or at such other place as the sec-***
4 ***retary may by rule or regulation prescribe.***

5 ***New Sec. 14. (a) If any personal representative fails to file a***
6 ***return or pay the tax if one is due, at the time required by or under***
7 ***the provisions of this act, there shall be added to the tax an addi-***
8 ***tional amount equal to 1% of the unpaid balance of the tax due for***
9 ***each month or fraction thereof during which such failure continues,***
10 ***not exceeding 24% in the aggregate, plus interest at the rate pre-***
11 ***scribed by subsection (a) of K.S.A. 79-2968, and amendments***
12 ***thereto, from the date the tax was due until paid.***

13 ***(b) If after review of a return the director determines that the***
14 ***underpayment of tax was due to the failure of the personal repre-***
15 ***sentative to make a reasonable attempt to comply with the provi-***
16 ***sions of this act, a penalty shall be imposed in the amount of 25%***
17 ***of the unpaid balance of tax due.***

18 ***(c) If any personal representative has failed to file a return or***
19 ***has filed an incorrect or insufficient return, and after notice from***
20 ***the director refuses or neglects within 20 days to file a proper re-***
21 ***turn, the director shall determine the value of the taxable estate***
22 ***according to the best available information and assess the tax to-***
23 ***gether with a penalty of 50% of the unpaid balance of tax due plus***
24 ***interest at the rate prescribed by subsection (a) of K.S.A. 79-2968,***
25 ***and amendments thereto, from the date the tax was originally due***
26 ***to the date of payment.***

27 ***(d) Any personal representative who, with fraudulent intent,***
28 ***fails to pay any tax or to make, render or sign any return, or to***
29 ***supply any information, within the time required by or under the***
30 ***provisions of this act, shall be assessed a penalty equal to the***
31 ***amount of the unpaid balance of tax due plus interest at the rate***
32 ***prescribed by subsection (a) of K.S.A. 79-2968, and amendments***
33 ***thereto, from the date the tax was originally due to the date of pay-***
34 ***ment. Such person shall also be guilty of a misdemeanor and, upon***
35 ***conviction, shall be fined not more than \$1,000 or be imprisoned in***
36 ***the county jail not less than 30 days nor more than one year, or***
37 ***both such fine and imprisonment.***

38 ***(e) Any personal representative who intentionally signs a fraud-***
39 ***ulent return shall be guilty of a felony, and upon conviction shall***
40 ***be punished by imprisonment for a term not exceeding five years.***

41 ***(f) (1) Whenever the director determines that the failure of the***
42 ***personal representative to comply with the provisions of subsection***
43 ***(a), (b) or (c) was due to reasonable causes, the director may waive***

1 or reduce any of the penalties upon making a record of the reasons
2 therefor.

3 (2) No penalty shall be assessed hereunder with respect to any
4 underpayment of estate tax liability reported on any amended re-
5 turn filed by any personal representative who at the time of filing
6 pays such underpayment and where the return is not being exam-
7 ined at the time of filing.

8 (3) No penalty assessed hereunder shall be collected if the per-
9 sonal representative has had the tax abated on appeal, and any pen-
10 alty collected upon such tax shall be refunded.

11 **New Sec. 15.** Whenever the director has reason to believe that
12 a personal representative may be unwilling or unable to fulfill the
13 filing requirements of K.S.A. 79-15,103, and amendments thereto,
14 relating to the filing of a return, or of section 12, and amendments
15 thereto, relating to the payment of the tax, or that a distributee
16 receiving property liable for the payment of tax is about to depart
17 from the state or to remove any property which is subject to tax,
18 including proceeds from the sale or disposal of such property, or to
19 conceal themselves or such property, or to transfer, commingle, dis-
20 burse or otherwise manipulate such property in order to frustrate
21 or preclude the calculation of tax due thereon or collection of tax
22 due therefrom, or to do any other act tending to prejudice, jeop-
23 ardize or render wholly or partially ineffective the determination
24 or collection of tax unless proceedings are brought without delay,
25 the director shall immediately make an assessment for all such taxes
26 due, noting such finding on the assessment. Thereupon notices of
27 lien may be filed in accordance with section 17, and amendments
28 thereto, or, in the director's discretion, a warrant may be issued for
29 the collection of tax as provided in section 18, and amendments
30 thereto. Any person liable for tax, within 30 days from the date of
31 filing of such notice of lien or warrant, may request review in the
32 manner prescribed by K.S.A. 79-3226, and amendments thereto, on
33 the correctness of the jeopardy assessment. If the director finds that
34 in certain cases collection of the tax may be jeopardized by delay,
35 the director, in the exercise of discretion, immediately may issue
36 notice and demand for payment of tax found to be due. In such cases,
37 collection may be stayed by the giving of such security as the di-
38 rector may consider adequate.

39 **New Sec. 16.** (a) The property of the estate of every decedent
40 whose estate is required to file an estate tax return pursuant to
41 K.S.A. 79-15,103, and amendments thereto, in whatever form of in-
42 vestment it may happen to be, shall be charged with a lien for all
43 taxes, penalties and interest thereon which are or may become due

1 on such property.

2 (b) Unless the estate tax imposed by this act is sooner paid in
3 full, it shall be a lien upon the gross estate of the decedent for 10
4 years from the date of death, except that such part of the gross estate
5 as is used for the payment of charges against the estate and expenses
6 of its administration, allowed by any court having jurisdiction
7 therefor, shall be divested of such lien.

8 (c) Except as otherwise provided, if the taxes imposed under this
9 act are not paid when due, the spouse, transferee, trustee, surviving
10 tenant, person in possession of the property by reason of the exer-
11 cise, nonexercise or release of a power of appointment or benefi-
12 ciary, who receives, or has on the date of the decedent's death, prop-
13 erty included in the gross estate, to the extent of the value of such
14 property at the time of the decedent's death, shall be personally
15 liable for such tax. The provisions of this subsection shall not apply
16 to the trustee of an employee's trust which meets the requirements
17 of section 401(a) of the federal internal revenue code. Any part of
18 such property transferred by, or transferred by a transferee of such
19 spouse, transferee, trustee, surviving tenant, person in possession
20 or beneficiary to a purchaser or holder of a security interest shall
21 be divested of the lien provided for in subsection (a) and a similar
22 lien shall then attach to all the property of such spouse, transferee,
23 trustee, surviving tenant, person in possession or beneficiary or
24 transferee of any such person, except any part transferred to a pur-
25 chaser or a holder of a security interest.

26 **New Sec. 17.** (a) Whenever the director has reason to believe
27 that any property which is subject to tax, including proceeds from
28 the sale or disposal of such property, may be transferred, commin-
29 gled, disbursed, concealed within or removed from the state, or oth-
30 erwise manipulated in order to frustrate or preclude the collection
31 of tax from such property, the director may file against such prop-
32 erty written notice of the lien imposed by section 16, and amend-
33 ments thereto.

34 (b) A notice of lien shall be filed with the register of deeds in
35 any county where any property subject to tax is located, upon forms
36 prescribed by the secretary. In the event an exact tax liability has
37 been determined, the notice may recite the amount of such liability.

38 (c) Upon satisfaction of the lien, or upon its release or divesti-
39 ture in accordance with section 20, and amendments thereto, the
40 director shall issue notice of the release of such lien, on forms pre-
41 scribed by the director.

42 **New Sec. 18.** (a) If the personal representative fails to timely
43 pay the taxes imposed by this act, the director may enforce the di-

1 rector's lien by the issuance of a warrant under the director's hand
2 and official seal, directed to the sheriff of any county of the state,
3 commanding such sheriff to levy upon and sell the real and personal
4 property of the distributee found within the sheriff's county for the
5 payment of the amount thereof, with the added penalty, interest and
6 the cost of executing the warrant, and to return such warrant to the
7 director and pay to the director the money collected by virtue
8 thereof not more than 60 days from the date of the warrant. The
9 sheriff, within five days after the receipt of the warrant, shall file
10 with the clerk of the district court of the sheriff's county a copy
11 thereof, and thereupon the clerk shall enter in the appearance
12 docket in appropriate columns, the name of the distributee named
13 in the warrant, the amount of the tax or portion thereof and interest
14 for which the warrant is issued and the date such copy is filed. The
15 amount of such warrant docketed shall thereupon become a lien
16 upon the title to, and interest in, the real property of the distributee
17 against whom it is issued in the same manner, as a judgment duly
18 docketed in the office of such clerk. The sheriff shall proceed in the
19 same manner and with like effect as prescribed by law with respect
20 to executions issued against property upon judgments of a court of
21 record and shall be entitled to the same fees for the sheriff's services
22 to be collected in the same manner.

23 (b) The court in which the warrant is docketed shall have ju-
24 risdiction over all subsequent proceedings as fully as though a judg-
25 ment had been rendered in the court. In the discretion of the direc-
26 tor, a warrant of like terms, force and effect may be issued and
27 directed to any officer or employee of the director, and in the exe-
28 cution thereof such officer or employee shall have all the powers
29 conferred by laws upon sheriffs, and the subsequent proceedings
30 thereunder shall be the same as provided where the warrant is is-
31 sued directly to the sheriff. The distributee shall have the right to
32 redeem the real estate within a period of 18 months from the date
33 of such sale. If a warrant is returned, unsatisfied in full, the director
34 shall have the same remedies to enforce the claim for taxes as if the
35 state of Kansas had recovered judgment against the distributee for
36 the amount of the tax. No law exempting any goods and chattels,
37 land and tenements from forced sale under execution shall apply to
38 a levy and sale under any such warrants or upon any execution
39 issued upon any judgment rendered in any action for estate taxes.
40 The director shall have the right at any time after the warrant has
41 been returned unsatisfied or satisfied only in part, to issue alias
42 warrants until the full amount of the tax is collected.

43 *New Sec. 19. In cases where the tax is due and payable, the*

1 *director of taxation may bring an action for collection. All actions*
2 *shall be prosecuted by the attorney for the director in the name of*
3 *the state, and such actions may be brought in the same courts as*
4 *other actions for money.*

5 *New Sec. 20. The lien imposed by section 16, and amendments*
6 *thereto, shall be divested or released only in accordance with the*
7 *following provisions:*

8 *(a) The lien shall be divested upon the payment of all taxes,*
9 *penalty and interest due;*

10 *(b) the lien shall be divested after 10 years from the date of the*
11 *decedent's death;*

12 *(c) that portion of the decedent's property which is used for the*
13 *payment of charges against the estate and expenses of its adminis-*
14 *tration, allowed by any court having jurisdiction thereof, shall be*
15 *divested of such lien;*

16 *(d) the lien shall not affect any property after it has been sold*
17 *or disposed of for value by the executors or administrators in ac-*
18 *cordance with K.S.A. 59-1410 and 59-1413, and amendments*
19 *thereto, or otherwise in accordance with law, but in all such cases*
20 *a lien shall attach to the proceeds realized from any such sale or*
21 *other disposition for all taxes and interest thereon which are or may*
22 *be due on such property. Tax due or payable from the proceeds of*
23 *such sale or disposal of such property shall be collected by the per-*
24 *sonal representative in accordance with the provisions of section*
25 *12, and amendments thereto, or by the director in accordance with*
26 *the provisions of section 18 or 19, and amendments thereto; and*

27 *(e) that portion of the decedent's property which must be sold,*
28 *transferred or disposed of for the payment of taxes against the estate*
29 *shall be divested of the lien, but only to the extent a specific release*
30 *of has been granted by the director.*

31 *New Sec. 21. (a) Whenever the lien imposed by section 16, and*
32 *amendments thereto, has been released in accordance with the pro-*
33 *visions of section 20, and amendments thereto, and the personal*
34 *representative makes written request for proof of such release, the*
35 *director shall furnish such personal representative with notice of*
36 *release. Any such notice of release shall be in such form as pre-*
37 *scribed by the director and may include use of or reference to the*
38 *closing letter issued by the director or may be included as part of*
39 *that closing letter.*

40 *(b) When the notice of release applies to real property, such*
41 *notice may be filed in the office of the register of deeds in any county*
42 *where any such real property included in the gross estate is located*
43 *or, when the estate is involved in proceedings before the district*

1 *court, with the court. At the discretion of the director, such notice*
2 *of release may be filed by the director or may be provided to the*
3 *personal representative for filing.*

4 ***New Sec. 22. The provisions of sections 6 through 22 and***
5 ***amendments thereto shall be part of and supplemental to the Kansas***
6 ***estate tax act.***

7 Sec. ~~23~~. K.S.A. 2002 Supp. ~~79-15,101, 79-15,102, 79-15,103,~~
8 ~~79-15,106, 79-15,107, 79-15,108, 79-15,109, 79-15,114, 79-15,115~~
9 ~~and 79-15,127~~ ***is are*** hereby repealed.

10 Sec. ~~24~~. This act shall take effect and be in force from and after
11 its publication in the Kansas register.

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