

## 2023 Kansas Statutes

**79-1620. Deadline for filing claim; exception.** For tax years 2020 and 2021, no claim shall be paid or allowed unless such claim is filed with and in the possession of the department of revenue on or before April 15, 2023, except that the director of taxation may extend the time for filing any claim or accept a claim filed after the filing deadline when good cause exists, if the claim has been filed within four years of the deadline.

**History:** L. 2022, ch. 98, § 6; July 1.