

## 2023 Kansas Statutes

**79-1626. Disallowance of claim if title received by claimant was primarily for purpose of making claim.** A claim shall be disallowed if the director of taxation finds that the claimant received title to such claimant's retail storefront primarily for the purpose of receiving benefits under this act.

**History:** L. 2022, ch. 98, § 12; July 1.