

## 2023 Kansas Statutes

**79-3223. Records and special returns.** If, in the judgment of the director, any taxpayer has failed to make returns and comply with such rules and regulations, as may from time to time be prescribed, the director may require such taxpayer to make return or keep such records as the director may deem sufficient to show, whether or not, such person is liable to tax under this act.

**History:** L. 1933, ch. 320, § 23; March 29.