

## HOUSE BILL No. 2056

By Committee on Taxation

1-23

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1 AN ACT concerning taxation; relating to permitted use of tax information;  
2 tax liens upon personal property; tax warrants; amending K.S.A. 2012  
3 Supp. 75-5133, 79-3234, 79-3235, 79-3235a and 79-3617 and repealing  
4 the existing sections; also repealing K.S.A. 2012 Supp. 75-5133b, 79-  
5 3234c and 79-3235b.  
6

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

8 Section 1. K.S.A. 2012 Supp. 75-5133 is hereby amended to read as  
9 follows: 75-5133. (a) Except as otherwise more specifically provided by  
10 law, all information received by the secretary of revenue, the director of  
11 taxation or the director of alcoholic beverage control from returns, reports,  
12 license applications or registration documents made or filed under the  
13 provisions of any law imposing any sales, use or other excise tax  
14 administered by the secretary of revenue, the director of taxation, or the  
15 director of alcoholic beverage control, or from any investigation conducted  
16 under such provisions, shall be confidential, and it shall be unlawful for  
17 any officer or employee of the department of revenue to divulge any such  
18 information except in accordance with other provisions of law respecting  
19 the enforcement and collection of such tax, in accordance with proper  
20 judicial order or as provided in K.S.A. 74-2424, and amendments thereto.

21 (b) The secretary of revenue or the secretary's designee may:

22 (1) Publish statistics, so classified as to prevent identification of  
23 particular reports or returns and the items thereof;

24 (2) allow the inspection of returns by the attorney general or the  
25 attorney general's designee;

26 (3) provide the post auditor access to all such excise tax reports or  
27 returns in accordance with and subject to the provisions of subsection (g)  
28 of K.S.A. 46-1106, and amendments thereto;

29 (4) disclose taxpayer information from excise tax returns to persons  
30 or entities contracting with the secretary of revenue where the secretary  
31 has determined disclosure of such information is essential for completion  
32 of the contract and has taken appropriate steps to preserve confidentiality;

33 (5) provide information from returns and reports filed under article 42  
34 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto,  
35 to county appraisers as is necessary to insure proper valuations of property.  
36 Information from such returns and reports may also be exchanged with any

1 other state agency administering and collecting conservation or other taxes  
2 and fees imposed on or measured by mineral production;

3 (6) provide, upon request by a city or county clerk or treasurer or  
4 finance officer of any city or county receiving distributions from a local  
5 excise tax, monthly reports identifying each retailer doing business in such  
6 city or county or making taxable sales sourced to such city or county,  
7 setting forth the tax liability and the amount of such tax remitted by each  
8 retailer during the preceding month, and identifying each business location  
9 maintained by the retailer and such retailer's sales or use tax registration or  
10 account number;

11 (7) provide information from returns and applications for registration  
12 filed pursuant to K.S.A. 12-187, and amendments thereto, and K.S.A. 79-  
13 3601, and amendments thereto, to a city or county treasurer or clerk or  
14 finance officer to explain the basis of statistics contained in reports  
15 provided by subsection (b)(6);

16 (8) disclose the following oil and gas production statistics received by  
17 the department of revenue in accordance with K.S.A. 79-4216 et seq., and  
18 amendments thereto: Volumes of production by well name, well number,  
19 operator's name and identification number assigned by the state  
20 corporation commission, lease name, leasehold property description,  
21 county of production or zone of production, name of purchaser and  
22 purchaser's tax identification number assigned by the department of  
23 revenue, name of transporter, field code number or lease code, tax period,  
24 exempt production volumes by well name or lease, or any combination of  
25 this information;

26 (9) release or publish liquor brand registration information provided  
27 by suppliers, farm wineries, *microdistilleries* and microbreweries in  
28 accordance with the liquor control act. The information to be released is  
29 limited to: Item number, universal numeric code, type status, product  
30 description, alcohol percentage, selling units, unit size, unit of  
31 measurement, supplier number, supplier name, distributor number and  
32 distributor name;

33 (10) release or publish liquor license information provided by liquor  
34 licensees, distributors, suppliers, farm wineries, *microdistilleries* and  
35 microbreweries in accordance with the liquor control act. The information  
36 to be released is limited to: County name, owner, business name, address,  
37 license type, license number, license expiration date and the process agent  
38 contact information;

39 (11) release or publish cigarette and tobacco license information  
40 obtained from cigarette and tobacco licensees in accordance with the  
41 Kansas cigarette and tobacco products act. The information to be released  
42 is limited to: County name, owner, business name, address, license type  
43 and license number;

1 (12) provide environmental surcharge or solvent fee, or both,  
2 information from returns and applications for registration filed pursuant to  
3 K.S.A. 65-34,150 and 65-34,151, and amendments thereto, to the secretary  
4 of health and environment or the secretary's designee for the sole purpose  
5 of ensuring that retailers collect the environmental surcharge tax or solvent  
6 fee, or both;

7 (13) provide water protection fee information from returns and  
8 applications for registration filed pursuant to K.S.A. 82a-954, and  
9 amendments thereto, to the secretary of the state board of agriculture or the  
10 secretary's designee and the secretary of the Kansas water office or the  
11 secretary's designee for the sole purpose of verifying revenues deposited to  
12 the state water plan fund;

13 (14) provide to the secretary of commerce copies of applications for  
14 project exemption certificates sought by any taxpayer under the enterprise  
15 zone sales tax exemption pursuant to subsection (cc) of K.S.A. 79-3606,  
16 and amendments thereto;

17 (15) disclose information received pursuant to the Kansas cigarette  
18 and tobacco act and subject to the confidentiality provisions of this act to  
19 any criminal justice agency, as defined in subsection (c) of K.S.A. 22-  
20 4701, and amendments thereto, or to any law enforcement officer, as  
21 defined in K.S.A. 2012 Supp. 21-5111, and amendments thereto, on behalf  
22 of a criminal justice agency, when requested in writing in conjunction with  
23 a pending investigation;

24 (16) provide to retailers tax exemption information for the sole  
25 purpose of verifying the authenticity of tax exemption numbers issued by  
26 the department;

27 (17) provide information concerning remittance by sellers, as defined  
28 in K.S.A. 2012 Supp. 12-5363, and amendments thereto, of prepaid  
29 wireless 911 fees from returns to the local collection point administrator,  
30 as defined in K.S.A. 2012 Supp. 12-5363, and amendments thereto, for  
31 purposes of verifying seller compliance with collection and remittance of  
32 such fees; ~~and~~

33 (18) release or publish charitable gaming information obtained in  
34 bingo licensee and registration applications and renewals in accordance  
35 with the bingo act, K.S.A. 79-4701 et seq., and amendments thereto. The  
36 information to be released is limited to: The name, address, phone number,  
37 license or registration number and email address of the organization,  
38 distributor or lessor of premises; *and*

39 *(19) disclose taxpayer information in any civil or criminal action or*  
40 *proceeding, or both, brought to enforce the tax or revenue laws of this*  
41 *state with respect to such taxpayer.*

42 (c) Any person receiving any information under the provisions of  
43 subsection (b) shall be subject to the confidentiality provisions of

1 subsection (a) and to the penalty provisions of subsection (d).

2 (d) Any violation of this section shall be a class A, nonperson  
3 misdemeanor, and if the offender is an officer or employee of this state,  
4 such officer or employee shall be dismissed from office. Reports of  
5 violations of this paragraph shall be investigated by the attorney general.  
6 The district attorney or county attorney and the attorney general shall have  
7 authority to prosecute any violation of this section if the offender is a city  
8 or county clerk or treasurer or finance officer of a city or county.

9 Sec. 2. K.S.A. 2012 Supp. 79-3234 is hereby amended to read as  
10 follows: 79-3234. (a) All reports and returns required by this act shall be  
11 preserved for three years and thereafter until the director orders them to be  
12 destroyed.

13 (b) Except in accordance with proper judicial order, or as provided in  
14 subsection (c) or in K.S.A. 17-7511, subsection (g) of K.S.A. 46-1106,  
15 K.S.A. 46-1114, or K.S.A. 79-32,153a, and amendments thereto, it shall be  
16 unlawful for the secretary, the director, any deputy, agent, clerk or other  
17 officer, employee or former employee of the department of revenue or any  
18 other state officer or employee or former state officer or employee to  
19 divulge, or to make known in any way, the amount of income or any  
20 particulars set forth or disclosed in any report, return, federal return or  
21 federal return information required under this act; and it shall be unlawful  
22 for the secretary, the director, any deputy, agent, clerk or other officer or  
23 employee engaged in the administration of this act to engage in the  
24 business or profession of tax accounting or to accept employment, with or  
25 without consideration, from any person, firm or corporation for the  
26 purpose, directly or indirectly, of preparing tax returns or reports required  
27 by the laws of the state of Kansas, by any other state or by the United  
28 States government, or to accept any employment for the purpose of  
29 advising, preparing material or data, or the auditing of books or records to  
30 be used in an effort to defeat or cancel any tax or part thereof that has been  
31 assessed by the state of Kansas, any other state or by the United States  
32 government.

33 (c) The secretary or the secretary's designee may: (1) Publish  
34 statistics, so classified as to prevent the identification of particular reports  
35 or returns and the items thereof;

36 (2) allow the inspection of returns by the attorney general or other  
37 legal representatives of the state;

38 (3) provide the post auditor access to all income tax reports or returns  
39 in accordance with and subject to the provisions of subsection (g) of  
40 K.S.A. 46-1106 or K.S.A. 46-1114, and amendments thereto;

41 (4) disclose taxpayer information from income tax returns to persons  
42 or entities contracting with the secretary of revenue where the secretary  
43 has determined disclosure of such information is essential for completion

- 1 of the contract and has taken appropriate steps to preserve confidentiality;
- 2 (5) disclose to the secretary of commerce the following: (A) Specific  
3 taxpayer information related to financial information previously submitted  
4 by the taxpayer to the secretary of commerce concerning or relevant to any  
5 income tax credits, for purposes of verification of such information or  
6 evaluating the effectiveness of any tax credit or economic incentive  
7 program administered by the secretary of commerce; (B) the amount of  
8 payroll withholding taxes an employer is retaining pursuant to K.S.A.  
9 2012 Supp. 74-50,212, and amendments thereto; (C) information received  
10 from businesses completing the form required by K.S.A. 2012 Supp. 74-  
11 50,217, and amendments thereto; and (D) findings related to a compliance  
12 audit conducted by the department of revenue upon the request of the  
13 secretary of commerce pursuant to K.S.A. 2012 Supp. 74-50,215, and  
14 amendments thereto;
- 15 (6) disclose income tax returns to the state gaming agency to be used  
16 solely for the purpose of determining qualifications of licensees of and  
17 applicants for licensure in tribal gaming. Any information received by the  
18 state gaming agency shall be confidential and shall not be disclosed except  
19 to the executive director, employees of the state gaming agency and  
20 members and employees of the tribal gaming commission;
- 21 (7) disclose the taxpayer's name, last known address and residency  
22 status to the department of wildlife ~~and parks~~, *parks and tourism* to be  
23 used solely in its license fraud investigations;
- 24 (8) disclose the name, residence address, employer or Kansas  
25 adjusted gross income of a taxpayer who may have a duty of support in a  
26 title IV-D case to the secretary of the Kansas department of social and  
27 rehabilitation services for use solely in administrative or judicial  
28 proceedings to establish, modify or enforce such support obligation in a  
29 title IV-D case. In addition to any other limits on use, such use shall be  
30 allowed only where subject to a protective order which prohibits  
31 disclosure outside of the title IV-D proceeding. As used in this section,  
32 "title IV-D case" means a case being administered pursuant to part D of  
33 title IV of the federal social security act (42 U.S.C. § 651 et seq.) and  
34 amendments thereto. Any person receiving any information under the  
35 provisions of this subsection shall be subject to the confidentiality  
36 provisions of subsection (b) and to the penalty provisions of subsection  
37 (e);
- 38 (9) permit the commissioner of internal revenue of the United States,  
39 or the proper official of any state imposing an income tax, or the  
40 authorized representative of either, to inspect the income tax returns made  
41 under this act and the secretary of revenue may make available or furnish  
42 to the taxing officials of any other state or the commissioner of internal  
43 revenue of the United States or other taxing officials of the federal

1 government, or their authorized representatives, information contained in  
2 income tax reports or returns or any audit thereof or the report of any  
3 investigation made with respect thereto, filed pursuant to the income tax  
4 laws, as the secretary may consider proper, but such information shall not  
5 be used for any other purpose than that of the administration of tax laws of  
6 such state, the state of Kansas or of the United States;

7 (10) communicate to the executive director of the Kansas lottery  
8 information as to whether a person, partnership or corporation is current in  
9 the filing of all applicable tax returns and in the payment of all taxes,  
10 interest and penalties to the state of Kansas, excluding items under formal  
11 appeal, for the purpose of determining whether such person, partnership or  
12 corporation is eligible to be selected as a lottery retailer;

13 (11) communicate to the executive director of the Kansas racing  
14 commission as to whether a person, partnership or corporation has failed  
15 to meet any tax obligation to the state of Kansas for the purpose of  
16 determining whether such person, partnership or corporation is eligible for  
17 a facility owner license or facility manager license pursuant to the Kansas  
18 parimutuel racing act;

19 (12) provide such information to the executive director of the Kansas  
20 public employees retirement system for the purpose of determining that  
21 certain individuals' reported compensation is in compliance with the  
22 Kansas public employees retirement act, K.S.A. 74-4901 et seq., and  
23 amendments thereto;

24 (13) (i) provide taxpayer information of persons suspected of  
25 violating K.S.A. 2012 Supp. 44-766, and amendments thereto, to the  
26 secretary of labor or such secretary's designee for the purpose of  
27 determining compliance by any person with the provisions of *subsection*  
28 *(i)(3)(D)* of K.S.A. 44-703~~(i)(3)(D)~~ and K.S.A. 2012 Supp. 44-766, and  
29 amendments thereto. The information to be provided shall include all  
30 relevant information in the possession of the department of revenue  
31 necessary for the secretary of labor to make a proper determination of  
32 compliance with the provisions of *subsection (i)(3)(D)* of K.S.A. 44-703~~(i)~~  
33 ~~(3)(D)~~ and K.S.A. 2012 Supp. 44-766, and amendments thereto, and to  
34 calculate any unemployment contribution taxes due. Such information to  
35 be provided by the department of revenue shall include, but not be limited  
36 to, withholding tax and payroll information, the identity of any person that  
37 has been or is currently being audited or investigated in connection with  
38 the administration and enforcement of the withholding and declaration of  
39 estimated tax act, K.S.A. 79-3294 et seq., and amendments thereto, and the  
40 results or status of such audit or investigation.

41 (ii) Any person receiving tax information under the provisions of this  
42 paragraph shall be subject to the same duty of confidentiality imposed by  
43 law upon the personnel of the department of revenue and shall be subject

1 to any civil or criminal penalties imposed by law for violations of such  
2 duty of confidentiality; *and*

3 (iii) each of the secretary of labor and the secretary of revenue may  
4 adopt rules and regulations necessary to effect the provisions of this  
5 paragraph;

6 (14) provide such information to the state treasurer for the sole  
7 purpose of carrying out the provisions of K.S.A. 58-3934, and  
8 amendments thereto. Such information shall be limited to current and prior  
9 addresses of taxpayers or associated persons who may have knowledge as  
10 to the location of an owner of unclaimed property. For the purposes of this  
11 paragraph, "associated persons" includes spouses or dependents listed on  
12 income tax returns; ~~and~~

13 (15) after receipt of information pursuant to subsection (f), forward  
14 such information and provide the following reported Kansas individual  
15 income tax information for each listed defendant, if available, to the state  
16 board of indigents' defense services in an electronic format and in the  
17 manner determined by the secretary: (A) The defendant's name; (B) social  
18 security number; (C) Kansas adjusted gross income; (D) number of  
19 exemptions claimed; and (E) the relevant tax year of such records. Any  
20 social security number provided to the secretary and the state board of  
21 indigents' defense services pursuant to this section shall remain  
22 confidential; *and*

23 *(16) disclose taxpayer information in any civil or criminal action or*  
24 *proceeding, or both, brought to enforce the tax or revenue laws of this*  
25 *state with respect to such taxpayer.*

26 (d) Any person receiving information under the provisions of  
27 subsection (c) shall be subject to the confidentiality provisions of  
28 subsection (b) and to the penalty provisions of subsection (e).

29 (e) Any violation of subsection (b) or (c) is a class A nonperson  
30 misdemeanor and, if the offender is an officer or employee of the state,  
31 such officer or employee shall be dismissed from office.

32 (f) For the purpose of determining whether a defendant is financially  
33 able to employ legal counsel under the provisions of K.S.A. 22-4504, and  
34 amendments thereto, in all felony cases with appointed counsel where the  
35 defendant's social security number is accessible from the records of the  
36 district court, the court shall electronically provide the defendant's name,  
37 social security number, district court case number and county to the  
38 secretary of revenue in the manner and format agreed to by the office of  
39 judicial administration and the secretary.

40 (g) Nothing in this section shall be construed to allow disclosure of  
41 the amount of income or any particulars set forth or disclosed in any  
42 report, return, federal return or federal return information, where such  
43 disclosure is prohibited by the federal internal revenue code as in effect on

1 September 1, 1996, and amendments thereto, related federal internal  
2 revenue rules or regulations, or other federal law.

3 Sec. 3. K.S.A. 2012 Supp. 79-3235 is hereby amended to read as  
4 follows: 79-3235. (a) If any tax imposed by this act or any portion of such  
5 tax is not paid within 60 days after it becomes due, the secretary or the  
6 secretary's designee shall issue a warrant under the secretary's or the  
7 secretary's designee's hand and official seal, directed to the sheriff of any  
8 county of the state, commanding the sheriff to levy upon and sell the real  
9 and personal property of the taxpayer found within the sheriff's county for  
10 the payment of the amount thereof, with the added penalties, interest and  
11 the cost of executing the warrant and to return the warrant to the secretary  
12 or the secretary's designee and pay to the secretary or the secretary's  
13 designee the money collected by virtue of it not more than 60 days from  
14 the date of the warrant. Firearms seized may be appraised and disposed of  
15 in the same manner prescribed in K.S.A. 79-5212, and amendments  
16 thereto. The sheriff, within five days after the receipt of the warrant, shall  
17 file with the clerk of the district court of the county a copy thereof, and  
18 thereupon the clerk shall either enter in the appearance docket the name of  
19 the taxpayer mentioned in the warrant, the amount of the tax or portion of  
20 it, interest and penalties for which the warrant is issued and the date such  
21 copy is filed and note the taxpayer's name in the general index. No fee  
22 shall be charged for either entry. The amount of such warrant so docketed  
23 shall thereupon become a lien upon the title to and interest in the real *and*  
24 *personal* property of the taxpayer against whom it is issued. The sheriff  
25 shall proceed in the same manner and with the same effect as prescribed  
26 by law with respect to executions issued against property upon judgments  
27 of a court of record and shall be entitled to the same fees for services to be  
28 collected in the same manner.

29 (b) The court in which the warrant is docketed shall have jurisdiction  
30 over all subsequent proceedings as fully as though a judgment had been  
31 rendered in the court. In the discretion of the secretary or the secretary's  
32 designee a warrant of like terms, force and effect may be issued and  
33 directed to any officer or employee of the secretary, and in the execution  
34 thereof such officer or employee shall have all the powers conferred by  
35 law upon sheriffs, and the subsequent proceedings thereunder shall be the  
36 same as provided where the warrant is issued directly to the sheriff. The  
37 taxpayer shall have the right to redeem the real estate within a period of 18  
38 months from the date of such sale. If a warrant is returned, unsatisfied in  
39 full, the secretary or the secretary's designee shall have the same remedies  
40 to enforce the claim for taxes as if the state of Kansas had recovered  
41 judgment against the taxpayer for the amount of the tax. No law exempting  
42 any goods and chattels, lands and tenements from forced sale under  
43 execution shall apply to a levy and sale under any such warrant or upon



1 any execution issued upon any judgment rendered in any action for income  
2 taxes. Except as provided ~~further~~ *in subsection (c)*, the secretary or the  
3 secretary's designee shall have the right after a warrant has been returned  
4 unsatisfied or satisfied only in part, to issue alias warrants until the full  
5 amount of the tax is collected.

6 (c) If execution is not issued within 10 years from the date of the  
7 docketing of any such warrant, or if 10 years shall have intervened  
8 between the date of the last execution issued on such warrant, and the time  
9 of issuing another writ of execution thereon, such warrant shall become  
10 dormant, and shall cease to operate as a lien on the real-estate ~~and~~  
11 *personal property* of the delinquent taxpayer. Such dormant warrant may  
12 be revived in like manner as dormant judgment under the code of civil  
13 procedure.

14 Sec. 4. K.S.A. 2012 Supp. 79-3235a is hereby amended to read as  
15 follows: 79-3235a. (a) Notwithstanding any provision of K.S.A. 79-3235,  
16 and amendments thereto, to the contrary, the procedures set forth by this  
17 section shall apply to the issuance of any warrant and the levy upon  
18 property pursuant to such provisions.

19 (b) The secretary or the secretary's designee shall notify in writing the  
20 person who is the subject of the warrant of the filing of a warrant under  
21 K.S.A. 79-3235, and amendments thereto. The notice required shall be  
22 ~~given in person, left at the dwelling or usual place of business of such~~  
23 ~~person or sent by certified or registered mail to such person's last known~~  
24 ~~dwelling address, not more than five business days after the day of the~~  
25 ~~filing of the notice of lien~~ *with the warrant*. The notice shall include in  
26 simple and nontechnical terms the amount of unpaid taxes, the  
27 administrative appeals available to the taxpayer with respect to such  
28 warrant and the procedures relating to such appeals, and the provisions of  
29 law and procedures relating to the release of warrants on property.

30 Sec. 5. K.S.A. 2012 Supp. 79-3617 is hereby amended to read as  
31 follows: 79-3617. (a) Whenever any taxpayer liable to pay any sales or  
32 compensating tax, refuses or neglects to pay the tax, the amount, including  
33 any interest or penalty, shall be collected in the following manner. The  
34 secretary of revenue or the secretary's designee shall issue a warrant under  
35 the hand of the secretary or the secretary's designee and official seal  
36 directed to the sheriff of any county of the state commanding the sheriff to  
37 levy upon and sell the real and personal property of the taxpayer found  
38 within the sheriff's county to satisfy the tax, including penalty and interest,  
39 and the cost of executing the warrant and to return such warrant to the  
40 secretary or the secretary's designee and pay to the secretary or the  
41 secretary's designee the money collected by virtue thereof not more than  
42 90 days from the date of the warrant. Firearms seized may be appraised  
43 and disposed of in the same manner prescribed in K.S.A. 79-5212, and

1 amendments thereto. The sheriff ~~shall~~, within five days, after the receipt of  
2 the warrant, *shall* file with the clerk of the district court of the county a  
3 copy thereof, and thereupon the clerk shall either enter in the appearance  
4 docket the name of the taxpayer mentioned in the warrant, the amount of  
5 the tax or portion of it, interest and penalties for which the warrant is  
6 issued and the date such copy is filed and note the taxpayer's name in the  
7 general index. No fee shall be charged for either such entry. The amount of  
8 such warrant so docketed shall thereupon become a lien upon the title to,  
9 and interest in, the real *and personal* property of the taxpayer against  
10 whom it is issued. The sheriff shall proceed in the same manner and with  
11 the same effect as prescribed by law with respect to executions issued  
12 against property upon judgments of a court of record, and shall be entitled  
13 to the same fees for services.

14 (b) The court in which the warrant is docketed shall have jurisdiction  
15 over all subsequent proceedings as fully as though a judgment had been  
16 rendered in the court. A warrant of similar terms, force and effect may be  
17 issued by the secretary or the secretary's designee and directed to any  
18 officer or employee of the secretary or the secretary's designee, and in the  
19 execution thereof such officer or employee shall have all the powers  
20 conferred by law upon sheriffs with respect to executions issued against  
21 property upon judgments of a court of record and the subsequent  
22 proceedings thereunder shall be the same as provided where the warrant is  
23 issued directly to the sheriff. The taxpayer shall have the right to redeem  
24 the real estate within a period of 18 months from the date of such sale. If a  
25 warrant is returned, unsatisfied in full, the secretary or the secretary's  
26 designee shall have the same remedies to enforce the claim for taxes as if  
27 the state of Kansas had recovered judgment against the taxpayer for the  
28 amount of the tax. No law exempting any goods and chattels, land and  
29 tenements from forced sale under execution shall apply to a levy and sale  
30 under any of the warrants or upon any execution issued upon any  
31 judgment rendered in any action for sales or compensating taxes. Except  
32 as provided ~~further~~ *in subsection (c)*, the secretary or the secretary's  
33 designee shall have the right after a warrant has been returned unsatisfied,  
34 or satisfied only in part, to issue alias warrants until the full amount of the  
35 tax is collected. No costs incurred by the sheriff or the clerk of the court  
36 shall be charged to the secretary or the secretary's designee.

37 (c) If execution is not issued within 10 years from the date of the  
38 docketing of any such warrant, or if 10 years shall have intervened  
39 between the date of the last execution issued on such warrant, and the time  
40 of issuing another writ of execution thereon, such warrant shall become  
41 dormant, and shall cease to operate as a lien on the real ~~estate~~ *and*  
42 *personal property* of the delinquent taxpayer. Such dormant warrant may  
43 be revived in like manner as dormant judgments under the code of civil

1 procedure.

2 Sec. 6. K.S.A. 2012 Supp. 75-5133, 75-5133b, 79-3234, 79-3234c,  
3 79-3235, 79-3235a, 79-3235b and 79-3617 are hereby repealed.

4 Sec. 7. This act shall take effect and be in force from and after its  
5 publication in the statute book.

6