

**55-437. Same; transfer of powers, duties and functions.** (a) All of the powers, duties and functions of the director of taxation with regard to the petroleum products inspection law pertaining to the actual inspection of the products specified in K.S.A. 55-423, and amendments thereto, are hereby transferred to and conferred and imposed upon the secretary of agriculture.

(b) The secretary of agriculture shall be the successor in every way to the powers, duties and functions of the director of taxation with regard to the petroleum products inspection law pertaining to the actual inspection of the products specified in K.S.A. 55-423, and amendments thereto, in which the same were vested prior to the effective date of this act. Every act performed in the exercise of such powers, duties and functions by or under the authority of the secretary of agriculture shall be deemed to have the same force and effect as if performed by the director of taxation with regard to the petroleum products inspection law in which such powers, duties and functions were vested prior to the effective date of this order.

(c) Whenever the director of taxation, or words of like effect, with regard to the petroleum products inspection law pertaining to the actual inspection of the products specified in K.S.A. 55-423, and amendments thereto, is referred to or designated by a statute, contract or other document, such reference or designation shall be deemed to apply to the secretary of agriculture.

(d) All rules and regulations of the director of taxation with regard to the petroleum products inspection law pertaining to the actual inspection of the products specified in K.S.A. 55-423, and amendments thereto, in existence on the effective date of this act shall continue to be effective and shall be deemed to be duly adopted rules and regulations of the secretary of agriculture until revised, amended, revoked or nullified pursuant to law.

(e) All orders and directives of the director of taxation with regard to the petroleum products inspection law pertaining to the actual inspection of the products specified in K.S.A. 55-423, and amendments thereto, in existence on the effective date of this act shall continue to be effective and shall be deemed the orders and directives of the secretary of agriculture until revised, amended or nullified pursuant to law.

(f) The secretary of agriculture shall succeed to whatever right, title or interest the director of taxation, with regard to the petroleum products inspection law pertaining to the actual inspection of the products specified in K.S.A. 55-423, and amendments thereto, has acquired in any real property in this state, and the secretary shall hold the same for and in the name of the state of Kansas.

(g) On and after the effective date of this act whenever any statute, contract, deed or other document concerns the power or authority of the director of taxation with regard to the petroleum products inspection law pertaining to the actual inspection of the products specified in K.S.A. 55-423, and amendments thereto, to acquire, hold or dispose of real property or any interest therein, the secretary of agriculture shall succeed to such power or authority.

**History:** L. 1989, ch. 163, § 13; L. 1993, ch. 58, § 6; L. 1996, ch. 105, § 9; July 1.