

55-1632. Same; refunds, request procedure. (a) Any person subject to the assessment levied by K.S.A. 2014 Supp. 55-1631, and amendments thereto, may request a refund as provided in this section of the assessment paid on production for the preceding calendar year. Upon compliance with the provisions of this section and rules adopted by the board to implement this section, the board shall refund to each person requesting a refund the amount of the assessment paid by or on behalf of the person during the preceding calendar year. Refunds made shall include interest earned at the rate equal to the average United States treasury bill rate of the preceding calendar year as certified by the state treasurer.

(b) The request for a refund of the assessment paid on production for the preceding calendar year shall be made before the end of the third calendar month following the calendar year for which the refund is requested. Failure to request a refund during this period shall terminate the right of any person to receive a refund for the assessment paid on production for the preceding calendar year. The board shall give notice of the availability of the refund through press releases or another means the board deems appropriate.

(c) Each person requesting a refund shall execute an affidavit showing the amount of refund requested and demonstrating that the affiant was the owner of the production and such other matters as the board reasonably requires for which the refund is requested. The board may verify the accuracy of the request for refund prior to issuance of such a refund.

(d) No person requesting a full refund of all assessments imposed under this act shall be eligible to serve or have a representative serve as a member of the board.

History: L. 2006, ch. 94, § 8; L. 2007, ch. 119, § 4; July 1.