

79-2970. Interest tolled after hearings held by director of taxation. No interest shall accrue on the amount of the assessment of tax subject to a hearing held by the director of taxation pursuant to chapter 79 of the Kansas Statutes Annotated beyond 120 days after the date the matter was fully submitted, except that, if a final order is issued within such time period, interest shall continue to accrue until such time as the tax liability is fully satisfied, and if a final order is issued beyond such time period, interest shall recommence to accrue from the date of such order until such time as the tax liability is fully satisfied.

History: L. 1987, ch. 293, § 2; July 1.