

**79-32,117b. Same; abatement and refund of taxes paid; claims.** Whenever any of the above stated compensation has been included in a Kansas income tax return or whenever an assessment was made based upon any of the compensation set out above, said assessment shall be abated by the division of taxation and any payment that has been made shall be credited or refunded by the division of taxation out of the income tax refund fund established by K.S.A. 79-32,105. The division of taxation shall immediately review the official listing of individuals as missing in action or prisoners of war and all income tax returns of said individuals and their spouses or their estates for all years covered by this act and if it is determined that a tax has been paid by a Kansas resident on any compensation received as a result of being missing in action or a prisoner of war the division of taxation shall allow a credit or refund to those eligible individuals: *Provided, however,* Nothing hereinbefore shall prevent any claim for credit or refund being filed. The division of taxation shall make available suitable forms with instructions for claims for credit or refund hereunder. If a credit or refund of any overpayment for a taxable year, resulting from the application of this act, is barred by any statute of limitations at any time before the expiration of one (1) year after the date of enactment of this act, or two (2) years after the date on which the individual's status of missing in action or prisoner of war is terminated (whichever is later) a credit or refund shall nevertheless be made by the division of taxation. The above tolling of the statute of limitations is applicable to the division of taxation and to any claim which may be filed pursuant to this act.

**History:** L. 1973, ch. 397, § 2; April 16.