

**79-3419. Enforcement of act; rules and regulations.** The director of taxation shall enforce the provisions of this act. The secretary of revenue shall adopt rules and regulations for the administration of this act. In the performance of the director's duties, the director of taxation may call upon the law enforcement officers of this state to perform their several duties within their respective jurisdiction, and it shall be the duty of each such law enforcement officer to render aid in the enforcement of the provisions of this act.

The county attorneys of the several counties of this state shall prosecute all violations of the provisions of this act, and all civil proceedings arising or pending in their respective counties for recovery of taxes, penalties or interest, arising under the provisions of this act. The director of taxation may request of the attorney general the aid and assistance of the Kansas bureau of investigation for investigation of special cases. The director of taxation, the director of vehicles and the attorney general shall communicate to each other all information received concerning violations of the provisions of the motor-fuel tax law and also all information concerning suspected violations which in the opinion of any one of them requires investigation.

The director of taxation shall designate auditors, appointed in writing by the director, to engage in the enforcement of the provisions hereof. Such auditors shall check distributors, retailers, refund permit holders or any person who uses, stores, transports, sells or delivers liquid fuels, motor-vehicle fuels or special fuels to insure strict compliance with the provisions of the motor-fuel tax law. The director or such auditor shall have authority to administer oaths, issue subpoenas, compel the attendance of witnesses and the production of books, papers, accounts, documents and testimony.

In case of disobedience on the part of any person to comply with any subpoena issued hereunder, or the refusal of any witness to testify to any matter regarding which such person may be lawfully interrogated, it shall be the duty of the district court of the proper county, or the judge thereof on application of such director or auditor to compel obedience by proceedings for contempt, as in the case of disobedience of the requirements of a subpoena issued from such court or a refusal to testify therein.

**History:** L. 1933, ch. 317, § 19; L. 1941, ch. 380, § 2; L. 1949, ch. 484, §5; L. 1972, ch. 342, § 107; L. 1992, ch. 106, § 17; L. 1995, ch. 262, § 38; July 1.