

## 2018 Kansas Statutes

**79-3294a. Withholding tax; injunctions.** The secretary of revenue or the secretary's designee is hereby authorized to bring an action to enjoin any employer from engaging in business who, in violation of any of the provisions of K.S.A. 79-3294 *et seq.* and amendments thereto, fails to truthfully account for and pay over withholding tax or attempts in any manner to evade or defeat such tax or the payment thereof, and the secretary or the secretary's designee, upon proof thereof, shall be entitled in any proceeding brought for such purpose to have an order restraining such employer from engaging in such business. No bond shall be required for any such restraining order nor for any temporary or permanent injunction issued in such proceedings. The secretary or the secretary's designee shall move to dismiss any such injunction where an employer has become current in payments of withholding tax liability, including penalties and interest thereon, or has entered into an agreement with the secretary or the secretary's designee for the payment thereof.

**History:** L. 1980, ch. 316, § 10; L. 1989, ch. 291, § 4; April 27.