

## 2021 Kansas Statutes

**79-917. Disposition of moneys; refund claims.** All taxes collected under the provisions of this act shall be credited by the state treasurer to a fund which shall be known as the car company tax fund and shall be held therein for a period of four months. Thereupon, the same shall be transferred to the general revenue fund for the use of the state: Provided, That if any claim for refund be pending before the director under the provisions of K.S.A. 79-911 and 79-911a the amount claimed as a refund shall be held in said car company tax fund until the director has determined whether a refund should be made. If the director shall determine that a refund should not be made then the amount so withheld shall be transferred to the general revenue fund. The director shall notify the state treasurer:

- (a) When any claim for refund is filed, which notification shall show the amount claimed as a refund;
- (b) when any claim for refund has been denied.

The treasurer of state shall, immediately upon making any transfer of funds as provided herein, forthwith notify the director of accounts and reports of such transfer and the director of accounts and reports shall forthwith make proper entries upon the books and records in his or her office to correspond with such transfer in the state treasury.

**History:** L. 1943, ch. 289, § 6; Feb. 23.