

79-3233i. Same; uncollectible accounts; account \$25 or less or delinquent more than 7 years; basis for determination. Any individual and corporate tax indebtedness, including the penalty and interest thereon which has: (a) Been delinquent for more than five years, or (b) is in the amount of \$100 or less, and is determined by the secretary to be an uncollectible account after all reasonable efforts have been made to effect collection, may be abated in the manner and subject to the limitations prescribed by K.S.A. 79-3233g for any one of the following reasons:

- (1) The statute of limitations bars collection;
- (2) lack of jurisdiction;
- (3) the domicile of the taxpayer is located outside of the state, and the taxpayer has no assets within the state of Kansas upon which the division of taxation may levy;
- (4) insolvency of taxpayer;
- (5) the taxpayer cannot be located;
- (6) the taxpayer is receiving social security benefits, or social welfare payments and the taxpayer has no other assets upon which the division of taxation may levy;
- (7) the taxpayer is mentally ill or physically incapacitated and circumstances indicate that the taxpayer will not be economically productive in the foreseeable future;
- (8) the administration and collection cost involved would not warrant collection of the amount due, and it will be to the advantage of the state to grant abatement of taxpayer's indebtedness.

History: L. 1969, ch. 450, § 6; L. 1999, ch. 94, § 6; July 1.