

## SENATE BILL No. 308

By Committee on Ways and Means

3-24

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9 AN ACT concerning personal property taxation; relating to reporting er-  
10 rors; correction and refund authority of county.

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12 *Be it enacted by the Legislature of the State of Kansas:*

13 Section 1. Notwithstanding any provision of law to the contrary, if a  
14 taxpayer discovers that, the retail cost when new of personal property  
15 reported to the county appraiser pursuant to K.S.A. 79-306, and amend-  
16 ments thereto, for tax year 1999, is erroneous and the statutory time for  
17 requesting the correction of such error has expired, within 60 days of the  
18 effective date of this act, the taxpayer may petition the board of county  
19 commissioners, who upon a majority vote, may order the correction of  
20 such error and order the refund of that portion of the taxes that were  
21 collected on the basis of such error. No interest shall be paid on any  
22 refund made as a result of the provisions of this section.

23 Sec. 2. This act shall take effect and be in force from and after its  
24 publication in the statute book.