

## 2020 Kansas Statutes

**75-5148. Additional penalty for collection of delinquent tax.** The secretary of revenue or the secretary's designee may assess an additional penalty to be added to any delinquent tax owed by a taxpayer in an amount equal to the fee charged by a debt collection agency for the collection of such delinquent tax, as provided by K.S.A. 75-5140 et seq., and amendments thereto, and any charges required to be paid to any government agency within or without the state of Kansas for services rendered in connection with such collection.

**History:** L. 1989, ch. 291, § 18; L. 1993, ch. 191, § 2; July 1.