

## 2023 Kansas Statutes

**79-1623. Amount of claim may be applied against outstanding tax liability; payment of refund to county treasurer, when.** (a) The amount of any claim otherwise payable under this act may be applied by the director of taxation against any liability outstanding on the books of the department of revenue against the claimant in the year that the claim relates.

(b) If there are delinquent property taxes for tax year 2020 or 2021 on a retail storefront owned by the claimant, the refund shall be paid to the county treasurer of the county in which such retail storefront is located and applied to such delinquent property taxes.

**History:** L. 2022, ch. 98, § 9; July 1.