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79-32,294. Rules and regulations. (a) The secretary of revenue may adopt rules and regulations necessary or convenient for the implementation and administration of K.S.A. 2023 Supp. 79-32,290 through 79-32,293, and amendments thereto. (b) The secretary of revenue shall annually submit a written report to the house committee on appropriations and to the senate committee on ways and means beginning with the 2023 legislative session. The report shall contain information regarding the cost and effectiveness of the tax credit program described in K.S.A. 2023 Supp. 79-32,290 through 79-32,293, and amendments thereto. The secretary also may include in the report any recommendations for changes to law necessary to implement K.S.A. 2023 Supp. 79-32,290 through 79-32,293, and amendments thereto. **History:** L. 2022, ch. 63, § 14; July 1.