

## 2023 Kansas Statutes

**79-3713. Bond may be required.** When in the judgment of the director of taxation, it is necessary, in order to secure the collection of any tax, penalties or interest, due, or to become due, under article 37, chapter 79, Kansas Statutes Annotated, he or she may require any person subject to such tax to file a bond with the director of taxation in such form and amount as the director of taxation may prescribe.

**History:** L. 1951, ch. 499, § 2; June 30.