

74-2437a. Same; issuance of summons, subpoenas and subpoenas duces tecum; service; costs. The state board of tax appeals shall have the power to summon witnesses from any part of the state to appear and give testimony, and to compel such witnesses to produce records, books, papers and documents relating to any subject matter before the state board of tax appeals, subject to the restrictions of K.S.A. 79-1424, and amendments thereto. Summons, subpoenas and subpoenas duces tecum may be directed to the sheriff of any county and may be made returnable at such time as the board of tax appeals shall determine. No fees shall be charged by the sheriff for service thereof. Witness fees and mileage shall be allowed and may be taxed as costs to either party in the discretion of the board.

History: L. 1959, ch. 331, § 1; L. 2008, ch. 109, § 14; L. 2014, ch. 141, § 67; July 1.