

**79-1705. Erroneous reporting of cost of personal property for tax purposes; correction and refund; procedure.** Notwithstanding any provision of law to the contrary, if a taxpayer discovers that, the retail cost when new of personal property reported to the county appraiser pursuant to K.S.A. 79-306, and amendments thereto, for tax year 1999, is erroneous and the statutory time for requesting the correction of such error has expired, within 60 days of the effective date of this act, the taxpayer may petition the board of county commissioners, who upon a majority vote, may order the correction of such error and order the refund of that portion of the taxes that were collected on the basis of such error. No interest shall be paid on any refund made as a result of the provisions of this section. A board of county commissioners which orders a correction and refund of taxes pursuant to this section, shall notify the secretary of revenue of the Kansas department of revenue of such action of the board within 30 days of taking such action.

**History:** L. 2005, ch. 199, § 3; May 19.