

**79-3122. Certification and registration by county treasurer.** Any person owning or holding as trustee, agent or other legal representative any such secured debt, which has heretofore been stamped under the provisions of said chapter 327, Laws of Kansas 1927, may present in person, or send to the office of the county treasurer of the county in the state of Kansas wherein such original debt was registered and stamped, a statement on oath to the effect that such secured debt has been refunded, together with the fee hereinafter provided, and the county treasurer of such county shall certify on the back or on the margin thereof, under the seal of his or her office, a legend substantially as follows: "All taxes on this refunded secured debt have been paid to the \_\_\_ day of \_\_\_\_\_ 19\_\_ (indicating the date of the maturity of the original secured debt which was stamped) and thereafter said secured debt shall not be subject to further taxation to the date named in such certificate by any taxing power under the laws of the state of Kansas: Provided, That nothing in this act shall be construed to be a limitation upon or in any manner to affect the power of the state to levy and collect estate taxes or taxes upon income.

**History:** L. 1933, ch. 324, § 2; L. 2010, ch. 44, § 35; July 1.