

79-3709. Collection procedure when tax not paid. Whenever any taxpayer or person liable to pay any tax provided by this act refuses or neglects to pay the same, the amount thereof, including any interest or penalty, shall be collected in the manner provided by K.S.A. 79-3617.

History: L. 1937, ch. 375, § 9; L. 1945, ch. 370, § 14; June 30.