

SENATE BILL No. 41

AN ACT amending the Kansas estate tax act; concerning the expiration of inheritance tax liability; amending K.S.A. 2000 Supp. 79-15,119 and repealing the existing section.

*Be it enacted by the Legislature of the State of Kansas:*

Section 1. K.S.A. 2000 Supp. 79-15,119 is hereby amended to read as follows: 79-15,119. The provisions of K.S.A. 2000 Supp. 79-15,100 through 79-15,119, *and amendments thereto*, shall be applicable to the estates of all decedents dying after June 30, 1998. The provisions of article 15 of chapter 79 of the Kansas Statutes Annotated in effect immediately before the effective date of ~~this~~ *the Kansas estate tax act* shall be applicable to the estates of all decedents dying before July 1, 1998, *for which an inheritance tax return was filed before July 1, 2008. In the event any such inheritance tax return is not filed with the director before July 1, 2008, no liability which may have been imposed if the return was so filed by such date shall accrue to either the estate or the distributors of the estate.*

Sec. 2. K.S.A. 2000 Supp. 79-15,119 is hereby repealed.

Sec. 3. This act shall take effect and be in force from and after its publication in the statute book.

I hereby certify that the above BILL originated in the SENATE, and passed that body

\_\_\_\_\_

\_\_\_\_\_  
*President of the Senate.*

\_\_\_\_\_  
*Secretary of the Senate.*

Passed the HOUSE \_\_\_\_\_

\_\_\_\_\_  
*Speaker of the House.*

\_\_\_\_\_  
*Chief Clerk of the House.*

APPROVED \_\_\_\_\_

\_\_\_\_\_  
*Governor.*