

## 2023 Kansas Statutes

**44-723. Operation concurrent with federal act.** If the tax imposed by title IX of the federal social security act (Public No. 271, seventy-fourth congress, approved August 14, 1935)\*, or by any amendments thereto, or any other federal tax against which contributions under this act may be credited has been repealed by congress or has been held unconstitutional by the United States supreme court, the payment of contributions and benefits under this act shall cease, and any unobligated funds in the state employment security fund and in the United States unemployment trust fund returned by the treasurer of the United States because title IX\* of the social security act is inoperative, shall be refunded to contributors in proportion to their contributions.

**History:** L. 1937, ch. 255, § 23; L. 1949, ch. 288, § 15; March 5.

\* 42 U.S.C. §§ 1101 to 1110.