

## 2023 Kansas Statutes

**79-5a11. Administration and enforcement by secretary of revenue; rules and regulations.** The secretary of revenue is hereby authorized and empowered to administer and enforce the provisions of this act and the act of which this act is amendatory and to adopt such rules and regulations in pursuance thereof as he or her deems necessary to administer and enforce the same.

**History:** L. 1973, ch. 390, § 3; April 19.