

2012 Kansas Statutes

79-2109. Sale of personalty before tax paid; liens; liability.[*] If any owner of personal property after the date as of which personal property is assessed and before the tax thereon is paid, shall sell all of a class of the same to any one person, the tax for that year shall be a lien upon the property so sold, and shall at once become due and payable, and the county treasurer shall at once issue a tax warrant for the collection thereof, and the sheriff shall forthwith collect it as in other cases. The property so sold shall be liable in the hands of the purchaser for such tax, but in the event that a purchaser shall pay the tax or any part thereof or, if said property be seized and sold for such tax the seller thereof, shall be civilly liable to the purchaser for the amount of the taxes the purchaser has paid or the amount of taxes due on the property so seized; but if the property be sold in the ordinary course of retail trade it shall not be so liable in the hands of the purchasers.[*]

History: L. 1943, ch. 301, § 5; June 28.

* See asterisk under 79-2110.