

2012 Kansas Statutes

79-2110. Sale of personalty before taxes paid; liens; liability; exception [*]. If any person in this state, after his or her personal property is assessed and before the tax thereon is paid, shall sell all of the same to any one person, and not retain sufficient to pay the taxes thereon, 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 one owing such tax shall be civilly liable to any purchaser of such property for any taxes he or she owes thereon, but the property so purchased shall be liable in the hands of the purchaser or purchasers for such tax: *Provided, however,* If the property be sold in the ordinary course of retail trade it shall not be so liable in the hands of the purchasers: *Provided further,* That no personal property which has been transferred in any manner after it has been assessed shall be liable for the tax in the hands of the transferee after the expiration of three years from the time such tax became originally due and payable.

History: L. 1899, ch. 248, § 4; R.S. 1923, 79-317; L. 1943, ch. 288, § 1; June 28.

* Second "proviso" added in 1943 by amendment, even though section was repealed and re-enacted in 1943 (see 79-2109 and Revisor's Note below).