

## 2012 Kansas Statutes

**79-2808. Amount of state tax uncollected certified to director of accounts and reports; credit; penalty for unlawful certification.** The county treasurer of any county in which any real estate has been sold for less than the full amount of the taxes, penalties, interest and costs under the provisions of K.S.A. 79-2804 or 79-2804f, shall certify to the director of accounts and reports the amount of the proper proportion of state tax thus uncollected and the county shall be entitled to credit therefor, and the director of accounts and reports and treasurer of state shall credit the county with the amounts of the same: *Provided*, That any county treasurer who shall willfully certify to the director of accounts and reports any amount for which the county is not entitled to credit shall be adjudged guilty of a misdemeanor, and, upon conviction, be punished by a fine in double the amount thus incorrectly certified.

**History:** L. 1941, ch. 375, § 28; Sept. 1.