

74-50,215. Annual review of qualified company; books and records; audits. The secretary shall conduct an annual review of the activities undertaken by a qualified company pursuant to this act to ensure that the qualified company is in compliance with the provisions of this act, any rules and regulations adopted by the secretary with respect to this act and the agreement described in K.S.A. 2014 Supp. 74-50,213, and amendments thereto. The books and records concerning employment and wages of any employees for which the qualified company or third party has retained any Kansas payroll withholding taxes shall be available for inspection by the secretary or the secretary's duly authorized agents or employees at all times during business hours. The secretary may request the department of revenue to audit the qualified company or third party for compliance with the provisions of this act.

History: L. 2009, ch. 104, § 6; July 1.