

**79-6a10. Same; payment of taxes under protest; requirements; disposition of tax moneys paid under protest; commencement of action; limitations.** Any motor carrier shall be entitled to pay taxes levied pursuant to this act under protest and in protesting the payment of such taxes, shall be required, at the time of paying such taxes, to make and file a written statement with the director of property valuation clearly stating the grounds on which the whole or any part of the taxes is protested, and shall further cite any law, statute or facts on which such motor carrier relies in protesting the whole or any part of such taxes and:

(A) If the grounds of such protest shall be that any tax levy or any part thereof is illegal shall further state the exact portion of the taxes which is being protested: or

(B) If the grounds of such protest shall be that the valuation or assessment of the property upon which the taxes so protested are levied is illegal or void, shall further state the amount of valuation or assessment which the motor carrier admits to be valid and the exact portion of the taxes which is being protested.

The director of property valuation shall remit all moneys received under this section to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury. The state treasurer shall credit that portion which is protested into a separate impounded fund and that part which is not protested shall be credited to the state general fund. Every motor carrier protesting the payment of the tax herein provided for, within 30 days after filing the protest, shall commence an action for the recovery thereof in the district court of the county of residence of the motor carrier, or, if a nonresident, in the district court of Shawnee county, Kansas, naming the director of property valuation and the state treasurer as defendants. If any motor carrier protesting the taxes shall fail to commence an action in some court of competent jurisdiction for the recovery of the taxes protested within the time herein prescribed, such protest shall become null and void and of no effect whatsoever and upon any such failure the director of accounts and reports shall transfer such protested tax money from the impounded fund to the state general fund.

No action shall be brought or maintainable in any court for the recovery of the taxes paid under protest unless the same is commenced within 30 days after the filing of such protest with the director of property valuation.

**History:** L. 1959, ch. 369, § 5; L. 1974, ch. 295, §14; L. 1976, ch. 311, § 15; L. 2001, ch. 5, § 442; July 1.