

79-6a13. Uncollectable motor carrier taxes; abatement and removal from accounts of division.

Motor carrier ad valorem tax liabilities levied by the director of property valuation, including any penalty and interest thereon, which are determined to be uncollectable accounts under the provisions of K.S.A. 79-6a15, may be abated and removed from the accounts receivable file of the division of property valuation in the manner hereinafter provided.

History: L. 1974, ch. 422, § 1; July 1.