

**79-15,146. Applicability of sections; limitation of liability.** The provisions of K.S.A. 79-15,100 through 79-15,125 and K.S.A. 79-15,127 through 79-15,145, and amendments thereto, applicable to the estates of all decedents dying after June 30, 1998 and before January 1, 2007, shall only apply to estates for which an estate tax return was filed before January 1, 2017. In the event no estate tax return has been filed with the director before January 1, 2017, no liability which may have been imposed if the return was filed by such date shall accrue to either the estate or the distributees of the estate.

**History:** L. 2010, ch. 44, § 1; July 1.