

**79-2975. Pending appeals, date for final determination.** The secretary of revenue or the secretary's designee shall issue a written final determination for any appeal which is pending before the director on the effective date of this act on or before October 1, 1998. In the event a taxpayer has timely requested a hearing before the director of taxation pursuant to K.S.A. 79-3226, as in effect prior to the effective date of this act, and whether or not such hearing was conducted, the taxpayer shall be deemed to have requested an informal conference pursuant to K.S.A. 79-3226, and amendments thereto.

**History:** L. 1997, ch. 126, § 14; July 1.