

79-3225. Time for payment of tax; cancellation of tax; extension of time; interest. (a) All taxes imposed under the provisions of the "Kansas income tax act" shall be paid on the 15th day of the fourth month following the close of the taxable year. When the tax as shown to be due on a return is less than \$5, such tax shall be canceled and no payment need be remitted by the taxpayer.

(b) The director of taxation may extend the time for payment of the tax, or any installment thereof, for a reasonable period of time not to exceed six months from the date fixed for payment thereof. Such extension may exceed six months in the case of a taxpayer who is abroad. Interest shall be charged at the rate prescribed by K.S.A. 79-2968(a) and amendments thereto for the period of such extension.

History: L. 1933, ch. 320, § 25; L. 1945, ch. 364, § 4; L. 1951, ch. 493, § 3; L. 1958, ch. 65, § 1 (Budget Session); L. 1965, ch. 525, § 15; L. 1968, ch. 107, § 1; L. 1980, ch. 316, § 2; L. 1980, ch. 308, § 16; L. 1984, ch. 351, § 10; Jan. 1, 1985.