

79-3233h. Same; uncollectible accounts; death of individual or dissolution of corporation. Any individual and corporate tax indebtedness, including the penalty and interest thereon which is determined by the secretary to be an uncollectible account by reason of the death of the person owing the tax and leaving no estate or by the dissolution of a corporation may be abated in the manner and subject to the limitations prescribed by K.S.A. 79-3233g.

History: L. 1969, ch. 450, § 5; L. 1999, ch. 94, § 5; July 1.