

79-3294b. Same; bond to secure collection. The director may require a bond to secure the collection of any withholding tax, penalties or interest due or to become due under the provisions of K.S.A. 79-3294 *et seq.* and amendments thereto, whenever any employer has failed to pay over withholding tax, including penalties and interest thereon, due for more than one reporting period. Such bond shall be in an amount determined by the director to be necessary to secure the collection of withholding tax for not to exceed the tax estimated to be due and payable for two quarterly payment periods.

History: L. 1980, ch. 316, § 11; July 15.