

**79-32,140a. Accrual of interest and penalties on underpayment or overpayment of income tax.**

(a) Whenever, as a result of the provisions of K.S.A. 79-32,138 or 79-32,140, an assessment of additional income tax is required to be made, no interest or penalties shall begin to accrue upon such assessment until July 1, 1984.

(b) Whenever, as a result of the provisions of K.S.A. 79-32,138 or 79-32,140, an overpayment of income tax was incurred, interest shall not accrue on such overpayment until 90 days after the date of receipt of the taxpayer's claim of overpayment of tax.

**History:** L. 1984, ch. 351, § 22; May 3.