

**79-32,214. Amended returns to be filed by taxpayers receiving certain refund of property taxes.**

Notwithstanding the statute of limitations provisions in K.S.A. 79-3230, and amendments thereto, any taxpayer receiving a refund of property taxes pursuant to K.S.A. 2014 Supp. 79-1705, after having claimed any income tax business expense deductions or income tax credits with respect to any amount of such refunded property taxes, shall file amended returns for any tax years in which such deductions or credits were claimed. Such taxpayer shall be liable for any additional income tax owed on such amended returns. Nothing in this section shall allow the filing of an amended return for any purpose other than that specifically provided for in this section.

**History:** L. 2005, ch. 199, § 4; May 19.