

**79-34,128. Delinquent tax; lien.** Whenever the tax imposed by this act has been delinquent for a period of more than 30 days, the director may file a lien as provided for in K.S.A. 79-3413, and amendments thereto, in an amount equal to all tax, penalties and interest owing under this act.

**History:** L. 1986, ch. 383, § 6; July 1.