

79-4504. Same; claims payable from the income tax refund fund; no warrant issued for less than five dollars; no interest allowed on claim. Subject to the limitations provided in this act or the provisions of K.S.A. 79-4530, and amendments thereto, as the case requires, a claimant may claim property tax relief under the homestead property tax refund act or the provisions of K.S.A. 79-4530, and amendments thereto, with respect to property taxes accrued, and after audit by the division of taxation with respect to homestead property tax refund act, the allowable amount of such claim shall be paid, except as otherwise provided in K.S.A. 79-4506, 79-4521 and K.S.A. 2014 Supp. 79-4523, and amendments thereto, to the claimant from the income tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director of taxation or by any person designated by the claimant, but no warrant issued hereunder shall be drawn in an amount of less than \$5. No interest shall be allowed on any payment made to a claimant pursuant to this act.

History: L. 1970, ch. 403, § 4; L. 1973, ch. 404, § 6; L. 1992, ch. 98, § 3; L. 1999, ch. 48, § 1; L. 2001, ch. 57, § 2; L. 2007, ch. 157, § 4; July 1.