

**75-5103. Same; transfer of existing powers, duties and functions; preservation of rules and regulations, rates, orders and directives; adoption of rules and regulations by secretary of revenue for division of taxation.** (a) All of the powers, duties and functions of the existing department of revenue and the existing director of revenue are hereby transferred to and conferred and imposed, respectively, upon the division of taxation and the director of taxation created by this act, except as is herein otherwise provided.

(b) The division of taxation and the director of taxation created by this act shall be the successors in every way, respectively, to the powers, duties and functions of the department of revenue and director of revenue in which the same were vested prior to the effective date of this act, except as herein otherwise provided. Every act performed in the exercise of such powers, duties and functions by or under the authority of the division of taxation or director of taxation created by this act, respectively, shall be deemed to have the same force and effect as if performed by the department of revenue or director of revenue, respectively, in which such functions were vested prior to the effective date of this act.

(c) Whenever the department of revenue, or words of like effect, is referred to or designated by a statute, contract or other document, such reference or designation shall be deemed to apply to the division of taxation created by this act.

(d) Whenever the director of revenue, or words of like effect, is referred to or designated by law, contract or other document, such reference shall be deemed to apply to the director of taxation created by this act.

(e) All rules and regulations of the director of revenue or the department of revenue in existence on the effective date of this act, shall continue to be effective and shall be deemed to be duly adopted rules and regulations of the secretary of revenue created by this act, until revised, amended, revoked or nullified pursuant to law. The secretary of revenue may adopt rules and regulations governing the administration of functions of the division of taxation.

(f) All rates promulgated and all orders and directives of the director of revenue or the department of revenue in existence on the effective date of this act, shall continue to be effective and shall be deemed to be duly promulgated rates of the secretary of revenue and duly issued orders and directives of the director of taxation and division of taxation created by this act, respectively, until revised, amended or nullified pursuant to law.

(g) The division of taxation and director of taxation created by this act, respectively, shall be continuations of the department of revenue and director of revenue created by K.S.A. 74-2443.

**History:** L. 1972, ch. 342, § 3; July 1.