

2016 Kansas Statutes

75-6211. Same; priority of claims. The priority in multiple claims by state agencies, foreign state agencies and municipalities for setoff under the provisions of this act shall be according to the following priority of claims:

- (a) Collection of taxes owed to agencies of the state of Kansas;
- (b) claims for collection of intrastate and interstate child support debts;
- (c) claims for collection of debts which have been written off by assignment to the director;
- (d) other claims according to the time of filing with the director under K.S.A. 75-6208 and amendments thereto; and
- (e) notwithstanding subsection (d), claims for collection of tax liabilities of other states shall have last priority according to the time of filing with the director under K.S.A. 75-6208, and amendments thereto.

History: L. 1981, ch. 342, § 11; L. 1993, ch. 232, § 10; July 1.