

**79-5211. Same; disposition of revenue.** All moneys received from the collection of taxes imposed under the provisions of K.S.A. 79-5201 et seq., and amendments thereto, and 25% of all moneys collected from assessments of delinquent taxes and penalties imposed thereunder, shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the state general fund. The appraised value of a firearm seized and disposed of pursuant to K.S.A. 79-5212, and amendments thereto, which is applied to a taxpayer's liability shall not be considered as a collection of moneys under this section. The director of taxation shall remit 75% of all moneys received from the collection of assessments of delinquent taxes and penalties imposed pursuant to the provisions of K.S.A. 79-5201 et seq., and amendments thereto, as follows: (a) If the law enforcement agency which conducted the investigation is a county agency, the entire amount shall be deposited in the county treasury and credited to a special law enforcement trust fund for use solely for law enforcement and criminal prosecution purposes; (b) if the law enforcement agency which conducted the investigation is a city agency, the entire amount shall be deposited in the city treasury and credited to a special law enforcement trust fund for use solely for law enforcement and criminal prosecution purposes; and (c) if more than one law enforcement agency is substantially involved in the investigative process, the amount shall be distributed equally among the city, county and state law enforcement agencies involved and credited to the appropriate county and city special law enforcement trust funds and state law enforcement agency funds unless an alternate distribution is mutually agreed upon by the law enforcement agencies involved and submitted in writing to the director of taxation. Funds received by city and county treasurers shall not be considered to be a source of revenue to meet normal operating expenses of law enforcement agencies.

**History:** L. 1989, ch. 287, § 1; L. 1991, ch. 287, § 2; L. 1994, ch. 259, § 2; L. 2001, ch. 5, § 468; L. 2005, ch. 141, § 8; July 1.