

## HOUSE BILL No. 2493

By Committee on Taxation

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1 AN ACT concerning sales tax; relating to investigations and hearings,  
2 power to issue interrogatories and subpoenas; amending K.S.A. 79-  
3 3611 and repealing the existing section.  
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 79-3611 is hereby amended to read as follows: 79-  
7 3611. (a) For the purpose of ascertaining the correctness of any return, or  
8 for the purpose of determining the amount of tax due from any person  
9 engaged in the business of selling tangible personal property at retail, or  
10 furnishing services taxable hereunder, the director of taxation, or any  
11 officer or employee of the director of taxation designated, in writing, may  
12 hold investigations and hearings concerning any matters covered by this  
13 act, and may examine any books, papers, records, or memoranda bearing  
14 upon such sales of any such person, and may require the attendance of  
15 such person or any officer or employee of such person, or of any person  
16 having knowledge of such sales, and may take testimony and require proof  
17 for its information. In the conduct of any investigation or hearing, neither  
18 the director nor any officer or employee thereof shall be bound by the  
19 technical rules of evidence, and no informality in any proceeding, or in the  
20 manner of taking testimony, shall invalidate any order or decision made or  
21 approved by the director. The director, or any officer or employee thereof,  
22 shall have power to administer oaths to such persons.

23 (b) *The director of taxation or the director's authorized agent may*  
24 *issue subpoenas to compel access to or for the production of such books,*  
25 *papers, records or memoranda in the custody of or to which any person or*  
26 *any officer or employee of such person or such person's representative has*  
27 *access, or to compel the appearance of any such person or persons, and*  
28 *may issue interrogatories to any such person or persons to the same extent*  
29 *and subject to the same limitations as would apply if the subpoena or*  
30 *interrogatories were issued or served in aid of a civil action in the district*  
31 *court. In case of the refusal of any person to comply with any subpoena or*  
32 *interrogatory or to testify to any matter regarding which such person may*  
33 *be lawfully questioned, the district court of any county may, upon*  
34 *application of the secretary of revenue, order such person to comply with*  
35 *such subpoena or interrogatory or to testify. Failure to obey the court's*  
36 *order may be punished by the court as contempt. Subpoenas or*

1 *interrogatories issued under the provisions of this section may be served*  
2 *upon individuals and corporations in the manner provided in K.S.A. 60-*  
3 *304, and amendments thereto, for the service of process by any officer*  
4 *authorized to serve subpoenas in civil actions or by the secretary, or duly*  
5 *appointed agents of the secretary.*

6       Sec. 2. K.S.A. 79-3611 is hereby repealed.

7       Sec. 3. This act shall take effect and be in force from and after its  
8 publication in the statute book.