

## 2021 Kansas Statutes

**75-3728b. Write-off of accounts and taxes receivable; procedure; authorization; write-offs assigned to director of accounts and reports, information, collection; disposition of proceeds; reinstatement of certain accounts receivable under employment security law.** (a) The head of any state agency may apply to the director of accounts and reports for authority to write off any accounts receivable or taxes receivable of the state agency or any institution thereof. Upon the receipt of any such application accompanied by documentation satisfactory to the director of accounts and reports, the director may authorize the write-off of any or all such accounts receivable or taxes receivable to the extent and under conditions specified by rules and regulations adopted under K.S.A. 75-3728c, and amendments thereto. The accounts receivable specified in any such authorization shall be promptly written off. Thereafter, subject to the provisions of subsection (d), the state agency shall make appropriate accounting entries to reflect the write-off and such accounts receivable shall no longer be shown in the accounts and reports of such state agency, except that nothing in this act and no action under this section shall be deemed to void any debt, account or liability (civil or criminal) prior to the expiration of the statute of limitations applicable thereto.

(b) Subject to the provisions of subsection (d), all accounts receivable and taxes receivable that have been written off by a state agency pursuant to this section are hereby assigned to the director of accounts and reports. The director of accounts and reports is hereby authorized to pursue the collection of all accounts receivable and taxes receivable assigned to the director under this subsection. Each state agency to which such accounts receivable or taxes receivable were owed prior to the write-off and assignment thereof, shall give the director of accounts and reports all information relating thereto requested by the director of accounts and reports and officers and employees of such state agency shall participate in any hearings or litigation relating to collection of such accounts receivable or taxes receivable when requested to participate by the director of accounts and reports. The provisions of K.S.A. 75-6212, and amendments thereto, shall be applicable to information relating to accounts receivable and taxes receivable assigned pursuant to this section.

(c) All moneys collected by the director of accounts and reports on accounts receivable and taxes receivable written off and assigned to the director of accounts and reports under this section 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 accounting services recovery fund, except that in cases involving collection of debts arising out of the employment security law, the entire amount collected shall be credited to the employment security fund and an equal amount shall be transferred from the special employment security fund to the account services recovery fund.

(d) With regard to any accounts receivable that were payable to the secretary of labor pursuant to the employment security law, that were written off and assigned to the director of accounts and reports pursuant to this section and that the secretary of labor determines to be collectable by the secretary pursuant to the employment security law, the secretary of labor may request the director of accounts and reports to reinstate any such accounts receivable at any time prior to collection by the director of accounts and reports pursuant to this section. Upon receipt of such request, the director of accounts and reports shall reinstate such accounts receivable as debts owed to the secretary of labor and appropriate entries shall be made in the accounts and reports of the department of labor therefor. Upon such reinstatement, such reinstated accounts receivable are hereby reassigned to the secretary of labor.

**History:** L. 1974, ch. 365, § 2; L. 1983, ch. 289, § 2; L. 1988, ch. 343, § 2; L. 2001, ch. 5, § 385;  
L. 2004, ch. 179, § 117; July 1.