

## 2021 Kansas Statutes

**79-1427b. Waiver of penalties on certain escaped personal property.** The board of county commissioners of any county may waive any penalty imposed pursuant to the provisions of K.S.A. 79-1422 and 79-1427a, and amendments thereto, with respect to the discovery in 1993 or 1994 of tangible personal property which has been omitted from the tax rolls or the value of which has been underreported, and any interest that may have accrued thereon, in all cases where the appropriate total amount of tax due on such property as a result of such omission or underreporting is paid in 1994.

**History:** L. 1994, ch. 219, § 2; April 21.