

## HOUSE BILL No. 2091

By Committee on Local Government

1-24

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1 AN ACT concerning delinquent personal property taxes; amending K.S.A.  
2 19-547 and repealing the existing section.

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4 *Be it enacted by the Legislature of the State of Kansas:*

5 Section 1. K.S.A. 19-547 is hereby amended to read as follows: 19-  
6 547. In addition to the duties required by K.S.A. 79-2101, and  
7 amendments thereto, each county treasurer, within 10 days after October 1  
8 of each year, shall cause a statement to be published with respect to unpaid  
9 or partially unpaid delinquent personal property tax returns made by the  
10 sheriff as of October 1. Such statement shall be published once each week  
11 for three consecutive weeks in the official county newspaper or in a  
12 newspaper of general circulation in the county in accordance with the  
13 provisions of K.S.A. 64-101, and amendments thereto. The statement shall  
14 show the name of each delinquent or partially delinquent taxpayer, listed  
15 alphabetically, appearing on such returns, followed by the taxpayer's last  
16 known address and by the total amount of unpaid taxes, penalties and  
17 costs. The cost of such publication shall be paid from the general fund of  
18 such county, and ~~\$15~~ \$30 shall be added to the tax due as part of the costs  
19 of collection, to be collected in the same manner as provided by law for  
20 the collection of the delinquent tax.

21 Sec. 2. K.S.A. 19-547 is hereby repealed.

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