

## 2023 Kansas Statutes

**12-1,105. Same; penalty for refusal or failure to file return.** In every case where any person or corporation shall fail or refuse to make the return required by this act, the county clerk shall proceed to ascertain and determine the tax due thereon and add 50% of the tax so determined, as a penalty for failure to make such return.

**History:** L. 1982, ch. 63, § 5; May 13.