

## 2023 Kansas Statutes

**12-1,107. Same; disposition of tax receipts.** (a) Except as provided in subsection (b), the proceeds of all taxes levied pursuant to this act shall be credited to the general fund of the county, city or township levying the same.

(b) In counties which have adopted the county unit road system, the amount credited to a township shall be limited to an amount which when added to all other amounts of revenue for the general fund and all other funds of the township will not exceed the amount of the adopted budget for such funds, and all moneys exceeding such amount shall be credited as follows: (1) One-half to the county general fund and (2) one-half to the county road and bridge fund.

**History:** L. 1982, ch. 63, § 7; L. 1983, ch. 61, § 3; April 14.