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75-5155. Rule and regulation authority of secretary of revenue. The secretary of revenue is hereby authorized to adopt rules and regulations necessary to administer and not inconsistent with the provisions of chapters 41 and 79 of the Kansas Statutes Annotated. All rules and regulations of the secretary of revenue in existence on the effective date of this act shall continue to be in effect and shall be deemed to be rules and regulations of the secretary until revised, amended or nullified pursuant to law. **History:** L. 2002, ch. 186, § 2; July 1.