

## 2023 Kansas Statutes

**79-910. Notice of incorrectness of insufficiency; procedure upon failure to file report.** Upon the filing of the reports herein provided for, the director shall inspect and verify the same, and on or before May 1, notify such railroad company and organization if such report or payment of tax be incorrect or insufficient and such railroad company shall be liable for any additional tax found to be owing the state of Kansas. If no report be filed as herein required, the director shall, on or before May 1, ascertain from whatever sources to which it has access the gross earnings of such organization within this state from the use or operation of such cars by such railroad company; or if the gross earnings are not capable of being ascertained, the director may estimate the gross earnings of such organization within this state from such railroad company and the railroad company which failed to make the report or pay the tax shall be liable for the same together with penalties as hereinafter provided.

**History:** L. 1937, ch. 356, § 5; L. 1943, ch. 289, § 3; February 23.