

## 2012 Kansas Statutes

**79-911. Hearings; review of findings; refunds.** Any organization or railroad company affected by the provisions of this act, at any time on or before June 1 in any year after the payment of the tax by any railroad company may appear before the director at a hearing to be granted by the director. After evidence and argument shall have been heard on any matter concerning the correctness or validity of any tax or penalty paid or required by the director to be paid, the director shall review such director's findings as to such tax or penalty and shall make an order, confirming or modifying the same as the director shall deem just and equitable. If the director shall modify such findings as to the amount of tax or penalty due, the director shall refund the excess amount paid by issuing to the claimant a voucher to the director of accounts and reports for the refund of such illegally collected tax or penalty. Upon receipt of such voucher properly executed and endorsed, the director of accounts and reports shall issue a warrant to the state treasurer for the payment to the claimant out of the car company tax fund created by this act. Hearings under this section shall be conducted in accordance with the provisions of the Kansas administrative procedure act.

**History:** L. 1937, ch. 356, § 6; L. 1943, ch. 289, § 4; L. 1988, ch. 356, § 316; July 1, 1989.