

**75-6211. Same; priority of claims.** The priority in multiple claims by state agencies, foreign state agencies and municipalities for setoff under the provisions of this act shall be according to the following priority of claims:

- (a) Collection of taxes owed to agencies of the state of Kansas;
  - (b) claims for collection of intrastate and interstate child support debts;
  - (c) claims for collection of debts which have been written off by assignment to the director;
  - (d) other claims according to the time of filing with the director under K.S.A. 75-6208 and amendments thereto;
- and
- (e) notwithstanding subsection (d), claims for collection of tax liabilities of other states shall have last priority according to the time of filing with the director under K.S.A. 75-6208, and amendments thereto.

**History:** L. 1981, ch. 342, § 11; L. 1993, ch. 232, § 10; July 1.