

**79-915. Actions to recover delinquent taxes and penalties; additional taxes.** If the taxes and penalties provided for in this act to be paid by the railroad company on the property of such organization remain unpaid more than ninety days from the due date, the attorney for the director shall bring an action and to recover the amount of such delinquent taxes and penalties in the district court of any county within the state of Kansas in which service can be had on the railroad company which is liable for the payment of such taxes or penalties, or in which the property of such delinquent railroad company can be seized under attachment or garnishment proceedings in the manner prescribed by the code of civil procedure.

In the event the director under his or her authority to raise or lower the rate to the taxes which would be payable on the cars of such organization if taxes upon an ad valorem basis, shall, after a hearing as herein provided, find taxes due from any such organization in excess of the two and one-half percent of all gross revenue in this state which is required to be paid by the railroad companies, such additional tax as so determined shall be due and payable by the organization upon which the assessment is made and if such tax shall remain unpaid for more than ninety days after notification of such assessment by the director, the attorney for the director shall bring an action to recover the amount of such additional tax in the district court of any county within the state of Kansas in which service can be had on the organization liable for the tax or in which the property of such delinquent organization can be seized under attachment or garnishment proceedings in the manner prescribed by the code of civil procedure.

**History:** L. 1937, ch. 356, § 10; L. 1943, ch. 289, § 8; Feb. 23.