

**79-3233j. Offset of tax overpayments against tax underpayments.** If the amount of any tax payment, estimated or otherwise, made during any calendar year or other taxable period exceeds the taxpayer's liability for which such payment was made, any excess shall be applied to any other tax then owed the state of Kansas by such taxpayer, including fines, penalties and interests, if any, and the balance of such excess, if any, shall be refunded to the taxpayer.

**History:** L. 2002, ch. 186, § 7; July 1.