

## 2016 Kansas Statutes

**79-919. Transfer of administration to director of taxation.** (a) All of the powers, duties and functions of the director of property valuation relating to the act of which K.S.A. 79-906 is a part are hereby transferred to and conferred and imposed upon the director of taxation. The director of taxation shall be the successor in every way to the powers, duties and functions of the director of property valuation relating to said act of which K.S.A. 79-906 is a part.

(b) All rules and regulations of the director of property valuation in existence on the effective date of this act relating to said act of which K.S.A. 79-906 is a part, shall continue to be effective and shall be deemed to be duly adopted rules and regulations of the secretary of revenue, until revised, amended, revoked or nullified pursuant to law. All orders and directives of the director of property valuation relating to said act of which K.S.A. 79-906 is a part, shall continue to be effective and shall be deemed to be orders and directives of the director of taxation and, until revised, amended or nullified pursuant to law.

(c) The director of taxation shall succeed to all property and records which were used for, or pertain to, the performance of the powers, duties and functions relating to the act of which K.S.A. 79-906 is a part. When any conflict as to the proper disposition of such property or records arises under this section, and results from the provisions of this act, the same shall be determined by the governor, whose decision shall be final.

(d) When any conflict arises as to the disposition of any power, function or duty or the unexpended balance of any appropriation as a result of the transfer made by this act, such conflict shall be resolved by the governor, and the decision of the governor shall be final.

**History:** L. 1972, ch. 358, § 2; July 1.