

## 2021 Kansas Statutes

75-3728a. **Write-off of accounts receivable and taxes receivable by state agencies; definitions.** As used in this act, unless the context otherwise requires:

(a) "State agency" means any state office or officer, department, board, commission, institution, bureau or any other state authority which may lawfully request a state appropriation.

(b) "Head of a state agency" means the secretary of revenue, the secretary of administration, the secretary for children and families, the state board of regents, the chief executive officer of a state educational institution, the state board of education and the officer, board, commission or authority determined by the director of accounts and reports to have the chief policy making executive function of a state agency.

**History:** L. 1974, ch. 365, § 1; L. 1996, ch. 261, § 6; L. 2014, ch. 115, § 336; July 1.