

## 2021 Kansas Statutes

**79-918. Estoppel, when.** If any railroad company or organization affected by this act shall refuse or neglect to make any report required by this act, or shall refuse or neglect to permit an examination of its books, records, accounts and papers upon demand of the director, or shall refuse or neglect to appear before the said director in obedience to his or her citation or summons, or shall fail to object to the tax imposed by this act within the time and in the manner prescribed by this act, it shall be estopped to question or impeach the action or determination of the said director or the validity of the tax imposed hereunder.

**History:** L. 1943, ch. 289, § 9; Feb. 23.