

## 2021 Kansas Statutes

**79-1105c. Taxation of the business of banking; prohibiting certain taxes; right to protest payment of taxes.** (a) No taxes shall be levied under the provisions of K.S.A. 79-1103 and 79-1105a, and amendments thereto, for taxable year 1995 and any year thereafter.

(b) No county appraiser shall initiate, open, reopen or continue any audit, investigation or examination of the assessment of any taxes under the provisions of K.S.A. 79-1103 or 79-1105a, and amendments thereto, for any taxable year prior to January 1, 1995.

(c) No county appraiser shall adjust, alter, modify or otherwise change the amount of taxes assessed under the provisions of K.S.A. 79-1103 or 79-1105a, and amendments thereto, against any person or entity for any taxable year prior to January 1, 1995.

(d) Nothing herein shall affect the rights of any taxpayer to protest the payment of taxes assessed pursuant to K.S.A. 79-1103 or 79-1105a, and amendments thereto, in accordance with K.S.A. 79-2005, and amendments thereto.

**History:** L. 1995, ch. 130, § 1; Apr. 20.