

2021 Kansas Statutes

79-32,281. **Same; jurisdiction; venue; consent judgment.** (a) Preparation or substantial preparation of any income tax return or claim for refund filed pursuant to K.S.A. 79-3201 et seq., and amendments thereto, by a paid tax return preparer, whether or not a resident or citizen of this state, thereby submits the preparer to the jurisdiction of the courts of this state as to any cause of action arising from the provisions of this act.

(b) Every action pursuant to this act shall be brought in the district court of Shawnee county.

(c) In lieu of instigating or continuing an action or proceeding, the secretary or the secretary's designee may accept a consent judgment with respect to any act or practice declared to be a violation of this act. A consent judgment shall provide for the discontinuance by the paid tax return preparer entering the same of any act or practice declared to be a violation of this act. Any consent judgment entered into pursuant to this section shall not be deemed to admit the violation, unless it does so by its terms. Before any consent judgment entered into pursuant to this section shall be effective, it must be approved by the district court and an entry made in the manner required for making an entry of judgment. Once such approval is received, any breach of the conditions of such consent judgment shall be treated as a violation of a court order and shall be subject to all the penalties provided by law.

History: L. 2021, ch. 101, § 5; May 27.