

2023 Kansas Statutes

79-4503. Same; death of claimant after claim filed, disbursement; death of person entitled to make claim prior to filing claim; right of representative to make claim. The right to file a claim under this act may be exercised on behalf of a claimant by his or her legal guardian, conservator or attorney-in-fact. When a claimant dies after having filed a timely claim the amount thereof shall be disbursed to another member of the household as determined by the director of taxation. If the claimant was the only member of his or her household, the claim may be paid to his or her executor or administrator, but if neither is appointed and qualified, the amount of the claim may be paid upon a claim duly made to any heir at law. In the absence of any such claim within two (2) years of the filing of the claim, the amount of the claim shall escheat to the state. When a person who would otherwise be entitled to file a claim under the provisions of this act dies prior to filing such claim, another member of such person's household may file such claim in the name of such decedent, subject to the deadline prescribed by K.S.A. 79-4505, and the director shall pay the amount to which the decedent would have been entitled to such person filing the claim. If the decedent was the only member of his or her household, the decedent's executor or administrator may file such claim in the name of the decedent, and the claim shall be paid to said executor or administrator. In the event that neither an executor or administrator is appointed and qualified, such claim may be made by any heir at law and the claim shall be payable to such heir at law. Any of the foregoing provisions shall be applicable in any case where the decedent dies in the calendar year preceding the year in which a claim may be made under the provisions of this act, if such decedent was a resident of or domiciled in this state during the entire part of such year that such decedent was living. Where decedent's death occurs during the calendar year preceding the year in which a claim may be made hereunder, the amount of the claim that would have been allowable if the decedent had been a resident of or domiciled in this state the entire calendar year of his or her death shall be reduced in a proportionate amount equal to a fraction of the claim otherwise allowable, the numerator of which fraction is the number of months in such calendar year following the month of decedent's death and the denominator of which is twelve (12).

History: L. 1970, ch. 403, § 3; L. 1973, ch. 406, § 1; L. 1978, ch. 418, § 3; January 1, 1979.