

**75-3728c. Write-off of accounts and taxes receivable by state agencies; summary of write-offs to legislative post audit committee; rules and regulations.** (a) Thirty (30) days from the date the director of accounts and reports authorizes the write-off of any accounts receivable or taxes receivable, the director shall certify to the legislative post audit committee a summary of all such receivables which are written off.

(b) The secretary of administration shall adopt rules and regulations as provided in K.S.A. 75-3706 specifying the conditions which shall apply to the write-off of accounts receivable and taxes receivable. Any such rule and regulation may apply generally or be limited to receivables of certain state agencies or institutions or to certain classes of receivables.

**History:** L. 1974, ch. 365, § 3; L. 1978, ch. 356, § 1; July 1.