

75-5148. Additional penalty for collection of delinquent tax. The secretary of revenue or the secretary's designee may assess an additional penalty to be added to any delinquent tax owed by a taxpayer in an amount equal to the fee charged by a debt collection agency for the collection of such delinquent tax, as provided by K.S.A. 75-5140 *et seq.*, and amendments thereto, and any charges required to be paid to any government agency within or without the state of Kansas for services rendered in connection with such collection.

History: L. 1989, ch. 291, § 18; L. 1993, ch. 191, § 2; July 1.