

## 2021 Kansas Statutes

**47-2004. Assessment; receipts, refunds.** (a) An assessment to be set by the council at not more than \$.02 for each pound of wool produced and sold by a seller and not more than \$.35 per head for each sale transaction or slaughter transaction for each sheep of all classes shall be imposed on the seller at the time of delivery of the wool or sheep to the purchaser who will deduct the assessment from the price paid to the seller at the time of sale. If the seller sells, ships, or otherwise disposes of wool or sheep to a purchaser or other person outside the state of Kansas, the seller shall deduct the assessment from the amount received from the sale. Any sheep owned less than 30 days or any sheep less than 30 days of age shall be exempt from such assessment.

(b) The council shall not change the assessment rate, either to increase or reduce, more than once a year. The administrator shall furnish to every purchaser receipt forms which shall be issued by such purchaser to the seller upon payment of such assessment. The form shall indicate thereon the procedure by which the seller may obtain a refund of any such assessment, except a refund shall not be issued unless the amount of the refund is \$5 or more. Within one year after any and all sales during such period the seller, upon submission of a request therefor to the administrator, may obtain such refund in the amount of the assessment deducted by the purchaser. Such request shall be accompanied by evidence of the payment of the assessment which need not be verified.

(c) The council shall keep complete records of all refunds made under the provisions of this section. Records of refunds may be destroyed two years after the refund is made. All funds expended in the administration of this act and for the payment of all claims whatsoever growing out of the performance of any duties or activities pursuant to this act shall be paid from the proceeds derived from such act. In the case of a lien holder who is a first purchaser as defined herein, the assessment shall be deducted by the lien holder from the proceeds of the claim secured by such lien at the time the sheep or wool, or their products, is pledged or mortgaged. The assessment shall constitute a preferred lien and shall have priority over all other liens and encumbrances upon such sheep or wool, or their products. The assessment shall be deducted and paid as herein provided whether such sheep or wool, or their products, is in this or any other state.

**History:** L. 1992, ch. 275, § 4; July 1.