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NOTICE 23-13

NEW PROCEDURE FOR FILING TAX WARRANT RELEASE

(DECEMBER 28, 2023)

During the 2023 Legislative Session House Bill 2002 was passed and signed into law. New Section 1 of the Bill, now K.S.A. 75-5148a, provides that on and after January 1, 2024, when a taxpayer pays a delinquent tax obligation for which a tax warrant has been issued, the Kansas Department of Revenue is responsible for filing the release of such warrant with the district court. This new procedure applies to all tax debts paid on or after January 1, 2024, regardless of when the associated tax warrant was issued. Specifically, the statute states:

K.S.A. 75-5148a. On and after January 1, 2024, for any warrant issued by the secretary of revenue, or the secretary's designee, that is the result of the taxpayer's failure to pay a tax owed to the state of Kansas, the secretary shall file a release of such warrant in the county where such warrant is docketed upon the taxpayer's full payment of the tax owed, including any interest, penalty and fees required for the filing and release or satisfaction of the warrant.

To understand this change, it is necessary to understand the tax warrant process. If a taxpayer has a delinquent tax obligation, the Department may issue a tax warrant. The tax warrant is filed with the district court, which places a lien on the taxpayer's assets. If the taxpayer pays the delinquent tax obligation for which the tax warrant has been issued, the Department generates a document called a "satisfaction of judgment." The satisfaction of judgment must be filed with the district court where the tax warrant was filed. There is a fee, paid to the district court, to file the satisfaction of judgment. If the satisfaction of judgment is not filed, the district court has not been officially informed that the tax debt was paid and the lien will remain in place.

Before January 1, 2024, the taxpayer receives the satisfaction of judgment directly from the Department of Revenue and the taxpayer is responsible for filing the satisfaction of judgment with the district court. The taxpayer must also pay the filing fee to the district court.

On and after January 1, 2024, pursuant to K.S.A. 75-5148a, the Department is responsible for filing the satisfaction of judgment with the district court. This includes paying the filing fee to the district court. Therefore, the taxpayer must make full payment of the tax owed, including any interest, penalty, and fees including the Department fees required for the filing and release or satisfaction of the warrant, to satisfy his or her tax debt.

TAXPAYER ASSISTANCE

Additional copies of this notice, forms or publications are available from our website, www.ksrevenue.gov. If you have questions about this Notice, please contact:

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