



STATE OF KANSAS

*Office of the Attorney General*

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CURT T. SCHNEIDER  
*Attorney General*

June 23, 1975

ATTORNEY GENERAL OPINION NO. 75-243

Thomas C. Lysaught  
County Counselor  
511 Huron Building  
Kansas City, Kansas 66101

RE: Publication of delinquent Intangible  
taxes under K.S.A. 19-547, Conflict  
between K.S.A. 1974 Supp. 79-3114,  
K.S.A. 79-3116 and K.S.A. 79-3117.

Dear Sir:

Your letter of June 12, 1975 requests an opinion as to whether the Wyandotte County Treasurer may continue the custom of publishing delinquent intangible taxes along with other delinquent personal-property taxes as provided in K.S.A. 19-547.

You state that the secrecy provisions in the intangible tax law, K.S.A. 79-3116 and 79-3117 appear to be inconsistent with K.S.A. 1974 Supp. 79-3114, but that you feel that there should be publication of delinquent intangible taxes. You ask our opinion.

Our answer is "Yes", that under K.S.A. 1974 Supp. 79-3114 the County Treasurer should collect delinquent intangible taxes in the same manner as other personal-property taxes are collected, and that this includes publication as provided in K.S.A. 19-547.

We do not feel that there exists any inconsistency between K.S.A. 1974 Supp. 79-3114 and K.S.A. 79-3116 and 3117. All three sections were part of Chapter 277, Laws of Kansas for 1925, as sections 6, 8 and 9 respectively. Originally, the taxpayer owing intangible tax was required to make the return of his "list" of intangibles directly to the County

Thomas C. Lysaught  
June 23, 1975  
Page 2

Assessor who would deliver the lists to the County Clerk. Secrecy of such lists, prohibiting disclosure, publication, or exhibiting any part or any item of the same, except upon order of a court, was an important part of this law. It should be noted that the secrecy provisions pertained only to the list and its contents, and do not mention taxes or the collection thereof as being secret.

Publication is one of the sanctions the legislature has required in collecting all personal property taxes. The contents of the "list" of intangibles owned by the taxpayer are never disclosed in such publication and so the secrecy of that list is preserved. To further secure the secrecy of the lists the Director of Taxation and Director of Revenue now receive the "lists", under recent amendment of these laws, but the collection has not been changed.

Very truly yours,



CURT T. SCHNEIDER  
Attorney General

CTS:CJM:gw