

Kansas Administrative Regulations

Department of Labor—Division of Employment

Article 2.—Unemployment Insurance; Contributing, Reimbursing and Rated Governmental Employment

50-2-24p. Levy and distraint; authority to release levy and return property.

(a) Release of levy. It shall be lawful for the secretary to release the levy upon all or part of the property or rights to property subject to levy when the secretary determines that a release will facilitate the collection of the liability. Such a release shall not prevent any subsequent levy.

(b) Return of property. If the secretary determines that a levy has been placed wrongfully upon the property, it shall be lawful for the secretary to return:

(1) the specific property subject to levy;

(2) an amount of money equal to the amount of money levied upon; or

(3) an amount of money equal to the amount of money received by the department from a sale of such property.

(Authorized by K.S.A. 1985 Supp. 44-714 as amended by L. 1986, Ch. 191, Sec. 4; implementing K.S.A. 1985 Supp. 44-717 as amended by L. 1986, Ch. 191, Sec. 5; effective, T-87-40, Dec. 8, 1986; effective May 1, 1987.)

***** Authenticated Kansas Administrative Regulation *****