

# Notice

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**Tax Type:** Estate Tax  
**Brief Description:** Kansas Estate Tax Liens  
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**Body:**

## NOTICE 99-08

### **Kansas Estate Tax Liens**

The Kansas Estate Tax Act applies to the estate's of decedents who died on or after July 1, 1998. The 1999 Kansas Legislature enacted House Bill 2549, which amends several provisions of the Kansas Estate Tax Act. Some of these provisions affect the Kansas estate tax lien. This notice provides information on how the Department of Revenue will implement these amendments.

The Kansas Inheritance Tax Act applies to the estate's of decedents who died before July 1, 1998. The provisions of the Kansas Inheritance Tax Act, and the lien for inheritance tax imposed under that act, are not affected by the enactment of 1999 House Bill 2549.

#### Estate Tax Lien Provisions In Effect From July 1, 1998, to July 1, 1999

The Kansas Estate Tax Act imposed a lien on the gross value of the estate until the tax was paid in full. If property has sold, the lien attaches to the proceeds.

The lien imposed on real estate is released upon the Department of Revenue's issuance of a Release of Lien. The lien imposed on securities is released upon the Department's issuance of a Consent to Transfer. Neither of these documents can be issued until an estate tax return is filed.

#### Changes Effective July 1, 1999

Effective July 1, 1999, the lien imposed by the Kansas Estate Tax Act is repealed, and all liens imposed on the estates of decedents who died on or after July 1, 1998, but prior to July 1, 1999, are released. As a result of the repeal and retroactive release of the estate tax lien, there is no estate tax lien for the estate's of decedents dying on or after July 1, 1998. As a consequence, effective July 1, 1999, the Department of Revenue will no longer issue either Release of Lien or Consent to Transfer forms for estate taxes.

Despite the Department of Revenue's best efforts, notice of the repeal of the estate tax lien may not reach all title examiners and transfer agents. If a title examiner requires a Release of Lien or a transfer agent requires a Consent to Transfer, please provide them with a copy of this notice. If additional information is required, please contact the Estate Tax Section at (785) 296-2488 for assistance.

#### **Taxpayer Assistance**

To obtain additional copies of this or any other notice call the Kansas Department of Revenue's voice mail forms request line at (785) 296-4937 or download them from our web site: [www.ink.org/public/kdor](http://www.ink.org/public/kdor).

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