

# Kansas Treasury Offset Program

Kansas Department of Administration

revised 11/2015

---

“Debt” means: (1) Any liquidated sum due and owing to the State of Kansas, or any state agency, municipality, or foreign state agency which has accrued through contract, subrogation, tort, operation of law, or any other legal theory regardless of whether there is an outstanding judgment for that sum. A debt shall not include special assessments except when the owner of the property assessed petitioned for the improvement and any successor in interest of such owner of property; or child support (see K.S.A. 75-6202(b)(2)).

---

## Examples of debts include, but are not limited to:

Ambulance services

Apartment lease and damages

Child support Continuing

education Diversionary

agreements Enrollment

fees

Fines

- Parking
- Traffic

Hospital services

- Parental obligation
- Patient obligation
- Treatment and care

Independent study

Insufficient funds checks

Insurance premiums

Judgments

- Civil judgments
- Court ordered restitutions
- Criminal judgments

KPERS withdrawal overpayments

Late fees

Library services

- Fines
- Materials
- Overdue books
- Processing fees

Liquidated debts

Overpayment – expense allowances

Personal telephone calls

Printing services

Promissory notes

Recovery of expenses

Recreational services

Salary overpayments

School fees

- Books
- Enrollment
- Lunches

Services rendered

Student health

Student loans

- National direct student loans
- Pell grant repayments
- Perkins student loans

Surgery and medicine

Taxes

- Drug tax – criminal fraud
- Individual incomes taxes
- Inheritance tax and interest
- Liquor excise tax
- Motor carrier taxes
- Personal property taxes
- Premium tax – foreign
- Sales tax
- Unemployment taxes
- Withholding taxes

Telecommunications

Tuition

Unliquidated debts

Utility bills

Workers’ compensation overpayments