

January 15, 2015

Senate Committee on Assessment and Taxation

Request for Introduction of Department Proposals

by Richard Cram

Chairman Senator Les Donovan and Members of the Committee:

The Department of Revenue respectfully requests for introduction as Committee bills the following proposals:

1. Revise notice requirements for tax warrants, provide for tax lien on personal property, amend confidentiality statutes, amend definition of “responsible party” to include “person,” and allow Secretary to change certain return filing frequencies when justified
Amend K.S.A. 79-3235a(b) by removing the requirement that the notice of tax warrant filing be filed within 5 days after the filing of the lien and instead provide that notice of the tax warrant filing shall be given to the taxpayer along with the a copy of the warrant.

Amend the tax warrant statutes, K.S.A. 79-3235 and K.S.A. 79-3617, to provide for perfection of tax liens against personal property by the filing of a tax warrant and without the requirement to physically seize such property.

Amend K.S.A. 79-3234 and K.S.A. 75-5133 to clarify that the Department is allowed use of taxpayer information in any civil or criminal proceeding to enforce the revenue laws of this state against the taxpayer.

Amend K.S.A. 79-3643 to include “person” in the definition of “responsible party.”

Amend K.S.A. 79-41a03 and 79-3607 to give the Secretary authority to change the prescribed filing frequency of liquor tax and sales tax returns when there is cause to believe that tax due may be converted, diverted, lost, or otherwise not timely paid and in order to secure full payment of all amounts due.

2. Require electronic filing of severance tax returns

Amend K.S.A. 79-4221 to authorize the Director of Taxation to require that severance tax returns be filed electronically, unless such requirement is waived on hardship grounds.

3. Remove \$60,000/yr. limit on community improvement district administration fund

Amend K.S.A. 12-6a31 to remove that the \$60,000/yr. limit on the 2% fee from distributions retained by the Department in the community improvement district sales tax administration fund.