

HOUSE BILL No. 2512

By Committee on Taxation

2-15

AN ACT relating to sales taxation; concerning times for payment thereof; amending K.S.A. 79-3607 and repealing the existing section.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 79-3607 is hereby amended to read as follows: 79-3607. Retailers shall make returns to the director at the times prescribed by this section upon forms prescribed and furnished by the director stating: (1) The name and address of the retailer; (2) the total amount of gross sales of all tangible personal property and taxable services rendered by the retailer during the period for which the return is made; (3) the total amount received during the period for which the return is made on charge and time sales of tangible personal property made and taxable services rendered prior to the period for which the return is made; (4) deductions allowed by law from such total amount of gross sales and from total amount received during the period for which the return is made on such charge and time sales; (5) receipts during the period for which the return is made from the total amount of sales of tangible personal property and taxable services rendered during such period in the course of such business, after deductions allowed by law have been made; (6) receipts during the period for which the return is made from charge and time sales of tangible personal property made and taxable services rendered prior to such period in the course of such business, after deductions allowed by law have been made; (7) gross receipts during the period for which the return is made from sales of tangible personal property and taxable services rendered in the course of such business upon the basis of which the tax is imposed. The return shall include such other pertinent information as the director may require. In making such return, the retailer shall determine the market value of any consideration, other than money, received in connection with the sale of any tangible personal property in the course of the business and shall include such value in the return. Such value shall be subject to review and revision by the director as hereinafter provided. Refunds made by the retailer during the period for which the return is made on account of tangible personal property returned to the retailer shall be allowed as a deduction under subdivision (4) of this section in case the retailer has theretofore included the receipts

1 from such sale in a return made by such retailer and paid taxes therein
2 imposed by this act. The retailer shall, at the time of making such return,
3 pay to the director the amount of tax herein imposed, except as otherwise
4 provided in this section. The director may extend the time for making
5 returns and paying the tax required by this act for any period not to exceed
6 60 days under such rules and regulations as the secretary of revenue may
7 prescribe. When the total tax for which any retailer is liable under this
8 act, does not exceed the sum of \$80 in any calendar year, the retailer shall
9 file an annual return on or before January 25 of the following year. When
10 the total tax liability does not exceed \$1,600 in any calendar year, the
11 retailer shall file returns quarterly on or before the 25th day of the month
12 following the end of each calendar quarter. When the total tax liability
13 exceeds \$1,600 in any calendar year, the retailer shall file a return for
14 each month on or before the 25th day of the following month. When the
15 total tax liability exceeds ~~\$32,000~~ \$75,000 in any calendar year, the retailer
16 shall be required to pay the sales tax liability for the first 15 days of each
17 month to the director on or before the 25th day of that month. Any such
18 payment shall accompany the return filed for the preceding month. A
19 retailer will be considered to have complied with the requirements to pay
20 the first 15 days' liability for any month if, on or before the 25th day of
21 that month, the retailer paid 90% of the liability for that fifteen-day pe-
22 riod, or 50% of such retailer's liability in the immediate preceding cal-
23 endar year for the same month as the month in which the fifteen-day
24 period occurs computed at the rate applicable in the month in which the
25 fifteen-day period occurs, and, in either case, paid any underpayment with
26 the payment required on or before the 25th day of the following month.
27 Such retailers shall pay their sales tax liabilities for the remainder of each
28 such month at the time of filing the return for such month. Determina-
29 tions of amounts of liability in a calendar year for purposes of determining
30 filing requirements shall be made by the director upon the basis of
31 amounts of liability by those retailers during the preceding calendar year
32 or by estimates in cases of retailers having no previous sales tax histories.
33 The director is hereby authorized to modify the filing schedule for any
34 retailer when it is apparent that the original determination was inaccurate.

35 Sec. 2. K.S.A. 79-3607 is hereby repealed.

36 Sec. 3. This act shall take effect and be in force from and after its
37 publication in the statute book.

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