

**SENATE BILL No. 38**

By Committee of Assessment and Taxation

1-16

---

AN ACT relating to sales taxation; allowing remittance credits for collection services provided.

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

Section 1. There shall be allowed as a credit to each remittance required to be made by a taxpayer of sales and compensating use tax pursuant to the provisions of the Kansas retailers' sales tax and the Kansas compensating tax acts an amount equal to 2% of such remittance. Notwithstanding the foregoing, the total credit amount for any month shall not exceed \$1,000 for each taxpayer

Sec. 2. This act shall take effect and be in force from and after its publication in the statute book.