

3
4 **SENATE BILL No. 414**

5
6 By Committee on Assessment and Taxation

7
8 1-23

9
10 AN ACT relating to sand and gravel; concerning penalties relating to the
11 taking thereof.

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

14 Section 1. (a) If any compensation required by K.S.A. 70a-102, and
15 amendments thereto, is determined by the director to be unpaid: (1) Not
16 due to negligence or to intentional disregard of this act or rules and reg-
17 ulations promulgated by the secretary, interest on such compensation
18 shall be added at the rate per month prescribed by subsection (a) of K.S.A.
19 79-2968, and amendments thereto, from the date the compensation was
20 due until paid; (2) due to negligence or to intentional disregard of this
21 act or rules and regulations promulgated by the secretary, but without
22 intent to defraud, a penalty of 10% of the amount of such compensation
23 shall be added, together with interest at the rate per month prescribed
24 by subsection (a) of K.S.A. 79-2968, and amendments thereto, from the
25 date the compensation was due until paid; (3) due to fraud with intent to
26 evade the compensation, there shall be added thereto a penalty of 50%
27 of the amount of such compensation, together with interest at the rate
28 per month prescribed by subsection (a) of K.S.A. 79-2968, and amend-
29 ments thereto, from the date the compensation was due until paid.

30 (b) If any person fails or refuses to make any return, when required
31 to do so under the provisions of K.S.A. 70a-101 *et seq.*, and amendments
32 thereto, such person shall be subject to a penalty of \$25 per day for each
33 return which such person fails or refuses to file.

34 (c) Whenever, in the judgment of the director, the failure of any
35 person to comply with the provisions of subsection ~~(a)(1)~~, (a)(2); and (b)
36 of this section, was due to reasonable cause, the director may, in the
37 exercise of discretion, waive or reduce any of the penalties upon making
38 a record of the reason therefor.

39 (d) In addition to all other penalties provided by this section, any
40 person who: (1) Fails to make a return, or to pay any compensation re-
41 quired to be paid as required by K.S.A. 70a-101 *et seq.*, and amendments
42 thereto; or (2) makes a false or fraudulent return, or fails to keep any
43 books or records prescribed by K.S.A. 70a-101 *et seq.*, and amendments

1 thereto; or (3) willfully violates any rules and regulations promulgated by
2 the secretary for the enforcement and administration of K.S.A. 70a-101
3 *et seq.*, and amendments thereto; or (4) aids and abets another in at-
4 tempting to evade the payment of any compensation required to be paid,
5 shall be subject to the penalty prescribed for other violations by K.S.A.
6 70a-108, and amendments thereto.

7 (e) The director of taxation shall examine all returns filed under the
8 provision of K.S.A. 70a-101 *et seq.*, and amendments thereto, and shall
9 issue notices and final determinations of liability hereunder in the manner
10 prescribed by K.S.A. 79-3226, and amendments thereto, relating to in-
11 come taxes.

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

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