

HOUSE RESOLUTION No. 6017

By Committee on Taxation

2-3

9 A RESOLUTION regarding the reporting of local sales or use taxes.

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11 WHEREAS, The Kansas Legislature enacted, in 2003 House Bill No.
12 2005, the uniformity provisions required by the streamlined sales and use
13 tax agreement, including the destination-based sourcing rules codified at
14 K.S.A. 79-3670 *et seq.*; and

15 WHEREAS, Implementation of destination-based sourcing rules has
16 resulted in increased burdens for certain retailers in filing sales and use
17 tax returns for reporting local sales or use tax by taxing jurisdiction in
18 which sales were shipped or delivered: Now, therefore,

19 *Be it resolved by the House of Representatives of the State of Kan-*
20 *sas:* That the Legislature hereby urges the Department of Revenue to
21 implement necessary steps to reduce the reporting burden by allowing
22 retailers collecting local sales or use tax on sales sourced to cities that
23 have not levied a city tax to report such tax under the applicable county
24 taxing jurisdiction code; and

25 *Be it further resolved:* That the Chief Clerk of the House of Repre-
26 sentatives provide an enrolled copy of this resolution to the Secretary of
27 Revenue.