

HOUSE BILL No. 2373

By Representative Holland

2-9

9 AN ACT concerning sales taxation; relating to remittance credits for col-
10 lection services provided by certain retailers.

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

13 Section 1. Except as otherwise provided, there shall be allowed as a
14 credit to each remittance of sales and compensating use tax pursuant to
15 the provisions of the Kansas retailers' sales tax and the Kansas compen-
16 sating tax acts required to be made by a retailer, who is required to report
17 and remit local retailers' sales or use tax to multiple taxing jurisdictions
18 in this state on such retailer's returns pursuant to the destination-based
19 sourcing provisions as provided by K.S.A. 2004 Supp. 79-3670 *et seq.*, and
20 amendments thereto, an amount equal to 3% of such remittance. The
21 total credit amount pursuant to this section for any year shall not exceed
22 \$2,000 for each retailer.

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