

Substitute for SENATE BILL No. 358

By Committee on Assessment and Taxation

2-8

9 AN ACT concerning income taxation; relating to withholding require-
10 ments; filing certain statements by electronic means by certain em-
11 ployers; amending K.S.A. 2005 Supp. 79-3299 and repealing the ex-
12 isting section.
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14 *Be it enacted by the Legislature of the State of Kansas:*

15 Section 1. K.S.A. 2005 Supp. 79-3299 is hereby amended to read as
16 follows: 79-3299. (a) Every employer, payer, person or organization de-
17 ducting and withholding tax, on or before January 31 of each year, shall
18 prepare a statement for each employee or payee on a form prescribed by
19 the director stating the amount of wages or payments other than wages
20 subject to Kansas income tax paid during the preceding year, the total
21 amount of tax withheld, if any, from such wages or payments other than
22 wages by the employer, payer, person or organization pursuant to this act
23 and such other information as may be prescribed by the director. One
24 copy of such statement shall be filed by the employer, payer, person or
25 organization with the division of taxation on or before the last day of
26 February of each year. *If the employer, payer, person or organization files*
27 *statements which report such withholding information for 51 or more*
28 *employees or payees, the statements shall be filed by electronic means.*
29 Two copies of such statement shall be given to the employee or payee
30 concerned, one of which will be filed by the employee or payee with the
31 tax return required by this chapter.

32 (b) In the case of an employee whose employment is terminated be-
33 fore the end of a calendar year, the statement required by subsection (a)
34 may be mailed at the time provided in that subsection to the last known
35 address of the employee, or issued at the time of the last payment to the
36 employee, at the employer's option.

37 (c) Any employer, payer, person or organization deducting and with-
38 holding tax who intentionally fails to furnish a statement to an employee
39 or payee as required under the provisions of subsections (a) and (b) shall
40 be guilty of a nonperson misdemeanor and upon conviction thereof shall
41 be punished by a fine not exceeding \$100 for each such offense.

42 (d) The annual statement of wages and salaries paid and amount with-
43 held required by this section shall be in lieu of the annual information

- 1 return required under K.S.A. 79-3222, and amendments thereto.
- 2 Sec. 2. K.S.A. 2005 Supp. 79-3299 is hereby repealed.
- 3 Sec. 3. This act shall take effect and be in force from and after its
- 4 publication in the statute book.