

## CHAPTER 110

SENATE BILL No. 13  
(Amended by Chapter 186)

AN ACT concerning taxation; relating to confidentiality of information; disclosure; penalties; amending K.S.A. 75-702, 79-1119, 79-3392, 79-3614 and 79-4105 and K.S.A. 2004 Supp. 12-189, 75-5133, 79-3234 and 79-3657 and repealing the existing sections; also repealing K.S.A. 2004 Supp. 74-8017.

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

Section 1. K.S.A. 2004 Supp. 12-189 is hereby amended to read as follows: 12-189. Except as otherwise provided by paragraph (2) of subsection (a) of K.S.A. 12-187, and amendments thereto, the rate of any class A, class B or class C city retailers' sales tax shall be fixed in the amount of .25%, .5%, .75% or 1% which amount shall be determined by the governing body of the city. Except as otherwise provided by paragraph (2) of subsection (a) of K.S.A. 12-187, and amendments thereto, the rate of any class D city retailers' sales tax shall be fixed in the amount of .10%, .25%, .5%, .75%, 1%, 1.125%, 1.25%, 1.5% or 1.75%. The rate of any countywide retailers' sales tax shall be fixed in an amount of either .25%, .5%, .75% or 1% which amount shall be determined by the board of county commissioners, except that:

(a) The board of county commissioners of Wabaunsee county, for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at 1.25%; the board of county commissioners of Osage county, for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at 1.25% or 1.5%; the board of county commissioners of Cherokee, Crawford, Ford, Saline, Seward or Wyandotte county, for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at 1.5%, the board of county commissioners of Atchison county, for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at 1.5% or 1.75% and the board of county commissioners of Anderson, Barton, Jefferson or Ottawa county, for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at 2%;

(b) the board of county commissioners of Jackson county, for the purposes of paragraph (3) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at 2%;

(c) the boards of county commissioners of Finney and Ford counties, for the purposes of paragraph (4) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at .25%;

(d) the board of county commissioners of any county for the purposes of paragraph (5) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at a percentage which is equal to the sum of the rate allowed to be imposed by a board of county commissioners on the effective date of this act plus .25%, .5%, .75% or 1%, as the case requires;

(e) the board of county commissioners of Dickinson county, for the purposes of paragraph (7) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at 1.5%, and the board of county commissioners of Miami county, for the purposes of paragraph (7) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at 1.25%, 1.5%, 1.75% or 2%;

(f) the board of county commissioners of Sherman county, for the purposes of paragraph (8) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at 1.5%, 1.75% or 2%;

(g) the board of county commissioners of Russell county for the purposes of paragraph (9) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at 1.5%;

(h) the board of county commissioners of Franklin county, for the purposes of paragraph (10) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at 1.75%;

(i) the board of county commissioners of Douglas county, for the purposes of paragraph (11) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at 1.25%; or

(j) the board of county commissioners of Jackson county, for the purposes of subsection (b)(13) of K.S.A. 12-187 and amendments thereto, may fix such rate at 1.4%.

Any county or city levying a retailers' sales tax is hereby prohibited from administering or collecting such tax locally, but shall utilize the services of the state department of revenue to administer, enforce and collect such tax. Except as otherwise specifically provided in K.S.A. 12-189a, and amendments thereto, such tax shall be identical in its application, and exemptions therefrom, to the Kansas retailers' sales tax act and all laws and administrative rules and regulations of the state department of revenue relating to the Kansas retailers' sales tax shall apply to such local sales tax insofar as such laws and rules and regulations may be made applicable. The state director of taxation is hereby authorized to administer, enforce and collect such local sales taxes and to adopt such rules and regulations as may be necessary for the efficient and effective administration and enforcement thereof.

Upon receipt of a certified copy of an ordinance or resolution authorizing the levy of a local retailers' sales tax, the director of taxation shall cause such taxes to be collected within or without the boundaries of such taxing subdivision at the same time and in the same manner provided for the collection of the state retailers' sales tax. Such copy shall be submitted to the director of taxation within 30 days after adoption of any such ordinance or resolution. All moneys collected by the director of taxation under the provisions of this section shall be credited to a county and city retailers' sales tax fund which fund is hereby established in the state treasury. Any refund due on any county or city retailers' sales tax collected pursuant to this act shall be paid out of the sales tax refund fund and reimbursed by the director of taxation from collections of local retailers' sales tax revenue. Except for local retailers' sales tax revenue required to be deposited in the redevelopment bond fund established under K.S.A. 74-8927, and amendments thereto, all local retailers' sales tax revenue collected within any county or city pursuant to this act shall be apportioned and remitted at least quarterly by the state treasurer, on instruction from the director of taxation, to the treasurer of such county or city.

Revenue that is received from the imposition of a local retailers' sales tax which exceeds the amount of revenue required to pay the costs of a special project for which such revenue was pledged shall be credited to the city or county general fund, as the case requires.

The director of taxation shall provide, upon request by a city or county clerk or treasurer or *finance officer* of any city or county levying a local retailers' sales tax, monthly reports identifying each retailer ~~having a place of doing business in such city or county or making taxable sales sourced to such city or county~~, setting forth the tax liability and the amount of such tax remitted by each retailer during the preceding month and identifying each business location maintained by the retailer ~~within such city or county and such retailer's sales or use tax registration or account number~~. Such report shall be made available to the clerk or treasurer or *finance officer* of such city or county within a reasonable time after it has been requested from the director of taxation. The director of taxation shall be allowed to assess a reasonable fee for the issuance of such report. Information received by any city or county pursuant to this section shall be confidential, and it shall be unlawful for any officer or employee of such city or county to divulge any such information in any manner. Any violation of this paragraph by a city or county officer or employee is a class ~~B~~ A misdemeanor, and such officer or employee shall be dismissed from office. *Reports of violations of this paragraph shall be investigated by the attorney general. The district attorney or county attorney and the attorney general shall have authority to prosecute violations of this paragraph.*

Sec. 2. K.S.A. 2004 Supp. 75-5133 is hereby amended to read as follows: 75-5133. (a) Except as otherwise more specifically provided by law, all information received by the *secretary of revenue, the director of taxation or the director of alcoholic beverage control* from ~~applications for licensure or registration made or returns or, reports, license applications or registration documents made or filed~~ under the provisions of any law imposing any *sales, use or other* excise tax administered by the *secretary of revenue, the director of taxation, or the director of alcoholic beverage control*, or from any investigation conducted under such provisions, shall be confidential, and it shall be unlawful for any officer or employee of the department of revenue to divulge any such information except in accordance with other provisions of law respecting the enforcement and collection of such tax, in accordance with proper judicial order ~~and~~ or as

provided in K.S.A. 74-2424, and amendments thereto.

~~(b) Nothing in this section shall be construed to prohibit the publication of The secretary of revenue or the secretary's designee may:~~

~~(1) Publish statistics, so classified as to prevent identification of particular reports or returns and the items thereof; or;~~

~~(2) allow the inspection of returns by the attorney general. Nothing in this section shall prohibit or the attorney general's designee;~~

~~(3) provide the post auditor from access to all such excise tax reports or returns in accordance with and subject to the provisions of subsection (g) of K.S.A. 46-1106, and amendments thereto. Nothing in this section shall be construed to prohibit the disclosure of;~~

~~(4) disclose taxpayer information from excise tax returns to persons or entities contracting with the secretary of revenue where the secretary has determined disclosure of such information is essential for completion of the contract and has taken appropriate steps to preserve confidentiality;~~

~~(c) Notwithstanding the foregoing provisions of this section, the director of taxation may provide: (1) Such;~~

~~(5) provide information from returns and reports filed under article 42 of chapter 79 of the Kansas Statutes Annotated to county appraisers as is necessary to insure proper valuations of property. Information from such returns and reports may also be exchanged with any other state agency administering and collecting conservation or other taxes and fees imposed on or measured by mineral production; and (2) such~~

~~(6) provide, upon request by a city or county clerk or treasurer or finance officer of any city or county receiving distributions from a local excise tax, monthly reports identifying each retailer doing business in such city or county or making taxable sales sourced to such city or county, setting forth the tax liability and the amount of such tax remitted by each retailer during the preceding month, and identifying each business location maintained by the retailer and such retailer's sales or use tax registration or account number;~~

~~(7) provide information from returns and applications for registration filed pursuant to K.S.A. 12-187, and amendments thereto, and K.S.A. 79-3601, and amendments thereto, to a city or county treasurer or clerk or finance officer to explain the basis of statistics contained in reports required provided by K.S.A. 12-189, and amendments thereto, 12-1694, and amendments thereto, and 12-1698, and amendments thereto;~~

~~(d) Nothing in this section shall prohibit the disclosure of subsection (b)(6);~~

~~(8) disclose the following oil and gas production statistics received by the department of revenue in accordance with K.S.A. 79-4216 et seq. and amendments thereto: Volumes of production by well name, well number, operator's name and identification number assigned by the state corporation commission, lease name, leasehold property description, county of production or zone of production, name of purchaser and purchaser's tax identification number assigned by the department of revenue, name of transporter, field code number or lease code, tax period, exempt production volumes by well name or lease, or any combination of this information;~~

~~(e);~~

~~(9) release or publish liquor brand registration information provided by suppliers, farm wineries and microbreweries in accordance with the liquor control act. The information to be released is limited to: Item number, universal numeric code, type status, product description, alcohol percentage, selling units, unit size, unit of measurement, supplier number, supplier name, distributor number and distributor name;~~

~~(10) release or publish liquor license information provided by liquor licensees, distributors, suppliers, farm wineries and microbreweries in accordance with the liquor control act. The information to be released is limited to: County name, owner, business name, address, license type, license number, license expiration date and the process agent contact information;~~

~~(11) release or publish cigarette and tobacco license information obtained from cigarette and tobacco licensees in accordance with the Kansas cigarette and tobacco products act. The information to be released is limited to: County name, owner, business name, address, license type and license number;~~

~~(12) provide environmental surcharge or solvent fee, or both, information from returns and applications for registration filed pursuant to~~

K.S.A. 65-34,150 and 65-34,151, and amendments thereto, to the secretary of health and environment or the secretary's designee for the sole purpose of ensuring that retailers collect the environmental surcharge tax or solvent fee, or both;

(13) provide water protection fee information from returns and applications for registration filed pursuant to K.S.A. 82a-954, and amendments thereto, to the secretary of the state board of agriculture or the secretary's designee and the secretary of the Kansas water office or the secretary's designee for the sole purpose of verifying revenues deposited to the state water plan fund;

(14) provide to the secretary of commerce copies of applications for project exemption certificates sought by any taxpayer under the enterprise zone sales tax exemption pursuant to subsection (cc) of K.S.A. 79-3606, and amendments thereto;

(15) Disclose information received pursuant to the Kansas cigarette and tobacco act and subject to the confidentiality provisions of this act to any criminal justice agency, as defined in subsection (c) of K.S.A. 22-4701, and amendments thereto, or to any law enforcement officer, as defined in subsection (c)(10) of K.S.A. 21-3110, and amendments thereto, on behalf of a criminal justice agency, when requested in writing in conjunction with a pending investigation; and

(16) provide to retailers tax exemption information for the sole purpose of verifying the authenticity of tax exemption numbers issued by the department.

(c) Any person receiving any information under the provisions of subsection (b), ~~(c) or (d)~~ shall be subject to the confidentiality provisions of subsection (a) and to the penalty provisions of subsection ~~(f)~~ (d).

~~(f)~~ (d) Any violation of this section shall be a class ~~B~~ A, nonperson misdemeanor, and if the offender is an officer or employee of this state, such officer or employee shall be dismissed from office. Reports of violations of this paragraph shall be investigated by the attorney general. The district attorney or county attorney and the attorney general shall have authority to prosecute any violation of this section if the offender is a city or county clerk or treasurer or finance officer of a city or county.

Sec. 3. K.S.A. 79-1119 is hereby amended to read as follows: 79-1119. (a) All reports, statements, lists and returns required under the provisions of article 11 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, shall be preserved for three ~~(3)~~ years and thereafter until the director of taxation orders them to be destroyed.

(b) Except in accordance with proper judicial order, or as provided in subsection (c) of this section, subsection (g) of K.S.A. 17-7511 or 46-1106, and amendments thereto, it shall be unlawful for the director of taxation, or any deputy, agent, clerk or other officer, employee or former employee of the department of revenue or any other state officer or employee or former state officer or employee to divulge, or to make known in any way, the amount of income or any particulars set forth or disclosed in any report, statement, list, return, federal return or federal return information required under the provisions of article 11 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto; and it shall be unlawful for the director of taxation, or any deputy, agent, clerk or other officer or employee of the department of revenue engaged in the administration of the tax imposed under the provisions of article 11 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, to engage in the business or profession of tax accounting or to accept employment, with or without consideration, for any person, firm or corporation for the purpose, directly or indirectly, or preparing tax returns or reports required by the laws of the state of Kansas, by any other state or by the United States government, or to accept any employment for the purpose of advising, preparing material or data, or the auditing of books or records to be used in an effort to defeat or cancel any tax or part thereof that has been assessed by the state of Kansas, any other state or by the United States government.

(c) ~~Nothing herein shall be construed to prohibit the publication of statistics~~ The secretary or the secretary's designee may: (1) Publish statistics, so classified as to prevent the identification of particular reports or returns and the items thereof, or;

(2) allow the inspection of returns by the attorney general or other legal representatives of the state. ~~Nothing in this section shall prohibit;~~

(3) provide the post auditor ~~from~~ access to all statements, lists, re-

ports or returns in accordance with and subject to the provisions of subsection (g) of K.S.A. 46-1106, *and amendments thereto*; or

(4) *disclose to the secretary of commerce specific taxpayer information related to financial information previously submitted by the taxpayer to the secretary of commerce concerning or relevant to any privilege tax credits, for purposes of verification of such information or evaluating the effectiveness of any tax credit program administered by the secretary of commerce.*

(d) Any person receiving information under the provisions of ~~this~~ subsection (c) shall be subject to the confidentiality provisions of subsection (b) ~~of this section~~ and to the penalty provisions of subsection ~~(d)~~ ~~of this section~~ (e).

~~(d)~~ (e) Any violation of subsections (b) or (c) of this section shall be a class B A misdemeanor; and if the offender be an officer or employee of the state, ~~he or she~~ *such officer or employee* shall be dismissed from office.

~~(e)~~ (f) Notwithstanding the provisions of this section, the secretary of revenue may, in his or her discretion, permit the commissioner of internal revenue of the United States, or the proper official of any state imposing an income tax or privilege tax on financial institutions, or the authorized representative of either, to inspect the reports, statements, lists or returns made under the provisions of article 11 of chapter 79 of the Kansas Statutes Annotated, *and amendments thereto*, and the secretary of revenue may make available or furnish to the taxing officials of any other state or the commissioner of internal revenue of the United States or other taxing officials of the federal government, or their authorized representatives, information contained in statements, lists, reports, or returns or any audit thereof or the report of any investigation made with respect thereto, filed pursuant to any of the provisions of article 11 of chapter 79 of the Kansas Statutes Annotated, *and amendments thereto*, as the secretary may consider proper, but such information shall not be used for any other purpose than that of the administration of tax laws of such state or of the United States.

~~(f)~~ Notwithstanding the provisions of this section, the secretary of revenue may provide such information to the president of Kansas, Inc. as required by K.S.A. 1997 Supp. 74-8017, and amendments thereto. The president and any employees or former employees of Kansas, Inc. receiving any such information shall be subject to the confidentiality provisions of subsection (b) and to the penalty provisions of subsection (d).

Sec. 4. K.S.A. 2004 Supp. 79-3234 is hereby amended to read as follows: 79-3234. (a) All reports and returns required by this act shall be preserved for three years and thereafter until the director orders them to be destroyed.

(b) Except in accordance with proper judicial order, or as provided in subsection (c) or in K.S.A. 17-7511, subsection (g) of K.S.A. 46-1106, K.S.A. 46-1114, or K.S.A. 79-32,153a, and amendments thereto, it shall be unlawful for *the secretary*, the director, any deputy, agent, clerk or other officer, employee or former employee of the department of revenue or any other state officer or employee or former state officer or employee to divulge, or to make known in any way, the amount of income or any particulars set forth or disclosed in any report, return, federal return or federal return information required under this act; and it shall be unlawful for *the secretary*, the director, any deputy, agent, clerk or other officer or employee engaged in the administration of this act to engage in the business or profession of tax accounting or to accept employment, with or without consideration, from any person, firm or corporation for the purpose, directly or indirectly, of preparing tax returns or reports required by the laws of the state of Kansas, by any other state or by the United States government, or to accept any employment for the purpose of advising, preparing material or data, or the auditing of books or records to be used in an effort to defeat or cancel any tax or part thereof that has been assessed by the state of Kansas, any other state or by the United States government.

(c) ~~Nothing in this section shall be construed to prohibit the publication of~~ *The secretary or the secretary's designee may:* (1) Publish statistics, so classified as to prevent the identification of particular reports or returns and the items thereof, ~~or;~~

(2) *allow* the inspection of returns by the attorney general or other legal representatives of the state. ~~Nothing in this section shall prohibit;~~

(3) *provide* the post auditor ~~from~~ access to all income tax reports or returns in accordance with and subject to the provisions of subsection (g) of K.S.A. 46-1106 or K.S.A. 46-1114, and amendments thereto. ~~Nothing in this section shall be construed to prohibit the disclosure of;~~

(4) *disclose* taxpayer information from income tax returns to persons or entities contracting with the secretary of revenue where the secretary has determined disclosure of such information is essential for completion of the contract and has taken appropriate steps to preserve confidentiality. ~~Nothing in this section shall be construed to prohibit the disclosure of job creation and investment information derived from tax schedules required to be filed under the Kansas income tax act to the secretary of commerce. Nothing in this section shall be construed to prohibit the disclosure of;~~

(5) *disclose to the secretary of commerce specific taxpayer information related to financial information previously submitted by the taxpayer to the secretary of commerce concerning or relevant to any income tax credits, for purposes of verification of such information or evaluating the effectiveness of any tax credit program administered by the secretary of commerce;*

(6) *disclose* income tax returns to the state gaming agency to be used solely for the purpose of determining qualifications of licensees of and applicants for licensure in tribal gaming. Any information received by the state gaming agency shall be confidential and shall not be disclosed except to the executive director, employees of the state gaming agency and members and employees of the tribal gaming commission. ~~Nothing in this section shall be construed to prohibit the disclosure of;~~

(7) *disclose* the taxpayer's name, last known address and residency status to the department of wildlife and parks to be used solely in its license fraud investigations. ~~Nothing in this section shall prohibit the disclosure of;~~

(8) *disclose* the name, residence address, employer or Kansas adjusted gross income of a taxpayer who may have a duty of support in a title IV-D case to the secretary of the Kansas department of social and rehabilitation services for use solely in administrative or judicial proceedings to establish, modify or enforce such support obligation in a title IV-D case. In addition to any other limits on use, such use shall be allowed only where subject to a protective order which prohibits disclosure outside of the title IV-D proceeding. As used in this section, "title IV-D case" means a case being administered pursuant to part D of title IV of the federal social security act (42 U.S.C. § 651 *et seq.*) and amendments thereto. Any person receiving any information under the provisions of this subsection shall be subject to the confidentiality provisions of subsection (b) and to the penalty provisions of subsection (d):

~~—(d) Any violation of subsection (b) or (c) is a class B nonperson misdemeanor and, if the offender is an officer or employee of the state, such officer or employee shall be dismissed from office.~~

~~—(e) Notwithstanding the provisions of this section, the secretary of revenue may;~~

(9) permit the commissioner of internal revenue of the United States, or the proper official of any state imposing an income tax, or the authorized representative of either, to inspect the income tax returns made under this act and the secretary of revenue may make available or furnish to the taxing officials of any other state or the commissioner of internal revenue of the United States or other taxing officials of the federal government, or their authorized representatives, information contained in income tax reports or returns or any audit thereof or the report of any investigation made with respect thereto, filed pursuant to the income tax laws, as the secretary may consider proper, but such information shall not be used for any other purpose than that of the administration of tax laws of such state, the state of Kansas or of the United States:

~~—(f) Notwithstanding the provisions of this section, the secretary of revenue may;~~

~~—(1);~~

(10) communicate to the executive director of the Kansas lottery information as to whether a person, partnership or corporation is current in the filing of all applicable tax returns and in the payment of all taxes, interest and penalties to the state of Kansas, excluding items under formal appeal, for the purpose of determining whether such person, partnership or corporation is eligible to be selected as a lottery retailer;

~~(2)~~ (11) communicate to the executive director of the Kansas racing commission as to whether a person, partnership or corporation has failed to meet any tax obligation to the state of Kansas for the purpose of determining whether such person, partnership or corporation is eligible for a facility owner license or facility manager license pursuant to the Kansas parimutuel racing act; and

~~(3)~~ provide such information to the president of Kansas, Inc. as required by K.S.A. 74-8017, and amendments thereto. The president and any employees or former employees of Kansas, Inc. receiving any such information shall be subject to the confidentiality provisions of subsection ~~(b)~~ and to the penalty provisions of subsection ~~(d)~~.

(12) provide such information to the executive director of the Kansas public employees retirement system for the purpose of determining that certain individuals' reported compensation is in compliance with the Kansas public employees retirement act at K.S.A. 74-4901 et seq., and amendments thereto.

(d) Any person receiving information under the provisions of subsection (c) shall be subject to the confidentiality provisions of subsection (b) and to the penalty provisions of subsection (e).

(e) Any violation of subsection (b) or (c) is a class A nonperson misdemeanor and, if the offender is an officer or employee of the state, such officer or employee shall be dismissed from office.

~~(g)~~ (f) Nothing in this section shall be construed to allow disclosure of the amount of income or any particulars set forth or disclosed in any report, return, federal return or federal return information, where such disclosure is prohibited by the federal internal revenue code as in effect on September 1, 1996, and amendments thereto, related federal internal revenue rules or regulations, or other federal law.

Sec. 5. K.S.A. 79-3392 is hereby amended to read as follows: 79-3392. The provisions of K.S.A. 75-5133, 79-3610, 79-3611, 79-3612, 79-3613, ~~79-3614~~, 79-3615 and 79-3617, and amendments thereto, relating to the assessment, collection, appeal and administration of the retailers' sales tax, insofar as practical, shall have full force and effect with respect to taxes imposed by this act.

Sec. 6. K.S.A. 79-3614 is hereby amended to read as follows: 79-3614. ~~All information received by the director from returns filed under this act, or from any investigations conducted under the provisions of this act, shall be confidential, except for official purposes, and it shall be unlawful for any officer or employee of such director to divulge any such information in any manner, except in accordance with a proper judicial order, or as provided in K.S.A. 74-2424, and amendments thereto. The post auditor shall have access to all such information in accordance with and subject to the provisions of subsection (g) of K.S.A. 46-1106, and amendments thereto. Nothing in this section shall be construed to prohibit the disclosure of taxpayer information from sales tax returns to persons or entities contracting with the secretary of revenue where the secretary has determined disclosure of such information is essential for completion of the contract and has taken appropriate steps to preserve confidentiality. Notwithstanding the provisions of this section, the secretary of revenue may provide such information to the president of Kansas, Inc. as required by K.S.A. 1997 Supp. 74-8017, and amendments thereto. Any person receiving any such information pursuant to this section shall be subject to the same duty of confidentiality imposed on officers and employees of the department of revenue by this section and shall be subject to any civil or criminal penalties imposed by law for violations of such duty of confidentiality. Any information obtained by the department of revenue in connection with administration of the Kansas retailer's sales tax act is subject to the confidentiality provisions as set forth in K.S.A. 75-5133, and amendments thereto.~~

Sec. 7. K.S.A. 2004 Supp. 79-3657 is hereby amended to read as follows: 79-3657. Return information submitted to any party or parties acting for and on behalf of the state shall be treated as confidential. Disclosure of such information necessary under K.S.A. 2004 Supp. 79-3655 and 79-3656, *and amendments thereto*, shall be pursuant to a written agreement between the department and the party or parties. Such party or parties shall be bound by the same requirements of confidentiality as the department, under K.S.A. ~~79-3614~~ 75-5133, and amendments thereto.

Sec. 8. K.S.A. 79-4105 is hereby amended to read as follows: 79-

4105. The provisions of K.S.A. 75-5133, 79-3605, 79-3609, 79-3610, 79-3611, 79-3612, 79-3613, ~~79-3614~~, 79-3615, 79-3617 and 79-3619, and ~~acts amendatory thereof or supplemental~~ *amendments* thereto, relating to enforcement, collection and administration, insofar as practicable, shall have full force and effect with respect to taxes imposed under the provisions of K.S.A. 79-4101 to 79-4104, inclusive, and *amendments thereto*. Wherever the word "director" is used in ~~said sections~~ *such statutes* it shall be construed to mean, for the purposes of this act, the director of taxation. The provisions of K.S.A. 74-2422, 74-2425, 74-2426 and 74-2427, and ~~acts amendatory thereof or supplemental~~ *amendments* thereto, relating to the approval of rules and regulations, and the adoption of uniform rules and regulations for ~~said~~ *such* hearings and for appeals from orders of the director of taxation and prescribing the duties of county attorneys with respect to such appeals, insofar as practicable, shall have full force and effect with respect to taxes imposed by, and proceedings under, the provisions of K.S.A. 79-4101 to 79-4108, inclusive, and *amendments thereto*.

Sec. 9. K.S.A. 75-702 is hereby amended to read as follows: 75-702. The attorney general shall appear for the state, and prosecute and defend all actions and proceedings, civil or criminal, in the supreme court, in which the state shall be interested or a party, and shall also, when required by the governor or either branch of the legislature, appear for the state and prosecute or defend, in any other court or before any officer, in any cause or matter, civil or criminal, in which this state may be a party or interested or when the constitutionality of any law of this state is at issue and when so directed shall seek final resolution of such issue in the supreme court of the state of Kansas. *The attorney general shall have authority to prosecute any matter related to a violation of K.S.A. 12-189 or 75-5133, and amendment thereto, related to unlawful acts when the offender is an officer or employee of a city or county.*

Sec. 10. K.S.A. 75-702, 79-1119, 79-3392, 79-3614 and 79-4105 and K.S.A. 2004 Supp. 12-189, 74-8017, 75-5133, 79-3234 and 79-3657 are hereby repealed.

Sec. 11. This act shall take effect and be in force from and after its publication in the statute book.

Approved April 12, 2005.

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