

SESSION OF 2006

**SUPPLEMENTAL NOTE ON SUB. FOR  
SENATE BILL NO. 358**

As Recommended by Senate Committee  
on Assessment and Taxation

**Brief\***

Sub. for SB 358 would amend KSA 2005 Supp. 79-3299 to require entities filing withholding tax statements with the Department of Revenue to file such statements electronically when reporting information for 51 or more employees.

**Background**

The original bill would have required the electronic filing of sales and withholding taxes by entities with annual liability exceeding \$32,000. The Senate Committee removed these provisions from the bill; moved the withholding tax statement electronic filing requirement for employers with 51 or more employees to a more appropriate statute than had been originally requested by the department; and opted to create a substitute bill.

The substitute bill is not expected to have a fiscal impact.

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>