

SENATE BILL No. 109

By Committee on Assessment and Taxation

1-29

1 AN ACT concerning sales and compensating use taxation; relating to the
2 collection and remittance of taxes; providing a credit to retailers.

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

5 Section 1. Except as otherwise provided, there shall be allowed as a
6 credit to each remittance of sales and compensating use tax pursuant to the
7 provisions of the Kansas retailers' sales tax and the Kansas compensating
8 tax acts required to be made by a retailer, an amount equal to 1.5% of such
9 remittance. The total credit amount pursuant to this section for each month
10 shall not exceed \$300 for each retailer. For purposes of this section, any
11 retailer that files a consolidated return for reporting sales and
12 compensating use tax prior to January 1, 2025, is subject to the \$300 per
13 retailer limitation provided in this section even if such retailer no longer
14 files a consolidated return after such date.

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