

2023 Kansas Statutes

65-34,150. Environmental surcharge, gross receipts tax; disposition of proceeds. (a) Subject to the provisions of K.S.A. 65-34,152, and amendments thereto, there is hereby imposed an environmental surcharge in the form of a gross receipts tax for the privilege of engaging in the business of laundering and drycleaning garments and other household fabrics in this state. The tax shall be at a rate of 2.5% of the gross receipts received from drycleaning or laundering services. The tax shall be paid by the consumer to the retailer and it shall be the duty of the retailer to collect from the consumer the full amount of the tax imposed or an amount as nearly as possible or practicable to the average thereof.

(b) Gross receipts otherwise taxable pursuant to this section shall be exempt from the tax imposed by this section if they arise from:

- (1) Services rendered through a coin-operated device, whether automatic or manually operated, available for use by the general public;
- (2) the laundering without use of drycleaning solvents of uniforms, linens or other textiles for commercial purposes, including any rental of uniforms, linens or dust control materials; or
- (3) charges or services to entities that qualify for exemption from retailers' sales tax on laundering and drycleaning services pursuant to K.S.A. 79-3606, and amendments thereto.

(c) The tax imposed by this section shall be imposed on the same tax base as the Kansas retailers' sales tax and shall be in addition to all other state and local sales or excise taxes.

(d) The secretary of revenue shall remit the taxes paid under this act to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the fund. For the purpose of this section, the proceeds of the tax shall include all funds collected and received by the director of taxation pursuant to this section, including interest and penalties on delinquent taxes.

(e) Every retailer liable for the payment of taxes imposed by this section shall report the taxes for the same periods and at the same time as the returns that the retailer files under the Kansas retailers' sales tax act, as prescribed by K.S.A. 79-3607, and amendments thereto. Each retailer shall report the tax imposed by this act on a form prescribed by the secretary of revenue.

(f) All taxes imposed by this section and not paid at or before the time taxes are due from the retailer under the Kansas retailers' sales tax act shall be deemed delinquent and shall bear interest at the rate prescribed by subsection (a) of K.S.A. 79-2968, and amendments thereto, from the due date until paid. In addition, there is hereby imposed upon all amounts of such taxes remaining due and unpaid after the due date a penalty on the unpaid balance of the taxes due in the amounts and percentages prescribed by K.S.A. 79-3615, and amendments thereto.

(g) Whenever any taxpayer or person liable to pay tax imposed by this section refuses or neglects to pay the tax, the amount of the tax, including any interest or penalty, shall be collected in the manner provided by law for collection of delinquent taxes under the Kansas retailers' sales tax act.

(h) Insofar as not inconsistent with this act, the provisions of the Kansas retailers' sales tax act shall apply to the tax imposed by this section.

(i) The secretary of revenue is hereby authorized to administer and enforce the provisions of this section and to adopt such rules and regulations as may be necessary to carry out the responsibilities of the secretary of revenue under this section.

History: L. 1995, ch. 162, § 10; L. 1999, ch. 102, § 5; L. 2001, ch. 5, § 252; July 1.