

2023 Kansas Statutes

79-3694. Same; incomplete or insufficient applications, consequences; notification; time to cure; conference, review of application and determination of validity; review of decision. (a) (1)

An application for a refund claim that is incomplete, not supported by the required documentation or otherwise fails to meet the requirements specified in K.S.A. 79-3693, and amendments thereto, whether submitted to the department or to a retailer, shall not be considered a valid refund claim for the purpose of any of the following:

(A) Tolling the statute of limitations provisions of K.S.A. 79-3609, and amendments thereto, except that for any refund application returned to the applicant for failing to meet the requirements of K.S.A. 79-3693, and amendments thereto, the applicant shall have 60 days from the date of the department's written notice to file with the department a complete refund application meeting the requirements of K.S.A. 79-3693, and amendments thereto; or

(B) commencing the running of the 120-day provision of subsection (d) of K.S.A. 79-3609, and amendments thereto, for payment of refunds without interest.

(2) If an application for a refund claim is incomplete, not supported by the required documentation or otherwise fails to meet the requirements specified in K.S.A. 79-3693, and amendments thereto, the substance or merits of the incomplete refund application shall not be reviewed by the department, and the incomplete application shall be returned to the applicant. At the time, the applicant shall be notified in writing of the actions, corrections, information or additional documentation that are needed to complete the application, and that the applicant shall have 60 days from the date of the department's written notice to file a complete refund application satisfying the requirements of K.S.A. 79-3693, and amendments thereto. The applicant also shall be provided with a written description of the method by which an informal conference may be requested pursuant to K.S.A. 79-3226, and amendments thereto, to request a review of the determination that the refund application is incomplete. Each review of the department's determination that the taxpayer submitted a refund application that was incomplete, not supported by the required documentation, or otherwise failed to meet the requirements specified in K.S.A. 79-3693, and amendments thereto, shall be limited to determining whether the refund application, as originally submitted, complied with the requirements of K.S.A. 79-3693, and amendments thereto, by providing sufficient information and documentation to allow the refund application to be verified and processed. If, upon review at the informal conference, it is determined that the refund application failed to meet the requirements specified in K.S.A. 79-3693, and amendments thereto, when submitted so that the refund application could not be verified and processed, the applicant shall be required to file a new refund application for the refund being sought.

(b) Each application for refund that meets the requirements specified in K.S.A. 79-3693, and amendments thereto, so that it can be verified and processed shall be reviewed by the department as a refund claim and its validity determined. Each applicant shall be notified in writing of the department's determination and, if the refund claim is denied in whole or in part, shall be provided with a written description of the method by which an informal conference pursuant to K.S.A. 79-3226, and amendments thereto, may be requested. Each denial of a refund claim by the department shall be final, unless the applicant timely requests an informal conference pursuant to K.S.A. 79-3226, and amendments thereto. Once an informal conference is requested, an informal conference shall be held by the secretary or designee, and a written final determination shall be issued by the secretary or designee, in accordance with K.S.A. 79-3226, and amendments thereto. The written final determination shall constitute a final agency action subject to administrative review by the state board of tax appeals, as provided in K.S.A. 74-2438, and amendments thereto.

(c) The provisions of this section shall be part of and supplemental to the Kansas retailers' sales tax act.

History: L. 2007, ch. 155, § 2; L. 2008, ch. 109, § 117; L. 2014, ch. 141, § 124; July 1.