

**HOUSE BILL No. 2348**

By Committee on Taxation

2-17

1 AN ACT concerning income taxation; relating to information required on  
2 returns; social security numbers; amending K.S.A. 2010 Supp. 79-  
3 3221 and repealing the existing section.

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

6 New Section 1. Except as otherwise provided, no deduction or credit  
7 provided under the Kansas income tax act, and amendments thereto, shall  
8 be allowed any individual who fails to provide a valid social security  
9 number issued to such individual, the individual's spouse and dependents  
10 of the individual for purposes of section 205 (c) (2) (A) of the social  
11 security act on such individual's Kansas income tax return as the  
12 identifying number for such individual for tax purposes. The provisions  
13 of this section shall not apply to the credit provided by K.S.A. 79-32,111,  
14 and amendments thereto.

15 Sec. 2. K.S.A. 2010 Supp. 79-3221 is hereby amended to read as  
16 follows: 79-3221. (a) All returns required by this act shall be made as  
17 nearly as practical in the same form as the corresponding form of income  
18 tax return by the United States. *Unless another identifying number has*  
19 *been assigned to an individual by the internal revenue service for*  
20 *purposes of filing such individual's federal income tax return, the social*  
21 *security number issued to an individual, the individual's spouse, and all*  
22 *dependents of such individual for purposes of section 205 (c) (2) (A) of*  
23 *the social security act shall be used as the identifying number and*  
24 *included on the return when filing such return.*

25 (b) All returns shall be filed in the office of the director of taxation  
26 on or before the 15th day of the fourth month following the close of the  
27 taxable year, except as provided in subsection (c) hereof. Tentative  
28 returns may be filed before the close of the taxable year and the estimated  
29 tax computed on such return, paid, but no interest will be paid on any  
30 overpayment of tax liability, computed on such tentative return.

31 (c) The director of taxation may grant a reasonable extension of time  
32 for filing returns in accordance with rules and regulations of the secretary  
33 of revenue. Whenever any such extension of time to file is requested by a  
34 taxpayer and granted by the director with respect to any tax year  
35 commencing after December 31, 1992, no penalty authorized by K.S.A.  
36 79-3228, and amendments thereto, shall be imposed if 90% of the

1 liability is paid on or before the original due date.

2 (d) In the case of an individual serving in the armed forces of the  
3 United States, or serving in support of such armed forces, in an area  
4 designated by the president of the United States by executive order as a  
5 "combat zone" as defined under 26 U.S.C. § 112 at any time during the  
6 period designated by the president by executive order as the period of  
7 combatant activities in such zone for the purposes of such section, or  
8 hospitalized as a result of injury received or sickness incurred while  
9 serving in such an area during such time, the period of service in such  
10 area, plus the period of continuous qualified hospitalization attributable to  
11 such injury or sickness, and the next 180 days thereafter, shall be  
12 disregarded in determining, under article 32 of chapter 79 of the Kansas  
13 Statutes Annotated, *and amendments thereto*, in respect of ~~to~~ any tax  
14 liability, ~~(including any interest, penalty, additional amount, or addition to~~  
15 ~~the tax, )~~ of such individual:

16 (1) Whether any of the following acts was performed within the time  
17 prescribed therefor: (A) Filing any return of income tax; (B) payment of  
18 any income tax or installment thereof; (C) filing a notice of appeal with  
19 the director of taxation or the state court of tax appeals for  
20 redetermination of a deficiency or for a review of a decision rendered by  
21 either the director or the state court of tax appeals; (D) allowance of a  
22 credit or refund of any income tax; (E) filing a claim for credit or refund  
23 of any income tax; (F) bringing suit upon any such claim for credit or  
24 refund; (G) assessment of any income tax; (H) giving or making any  
25 notice or demand for the payment of any income tax, or with respect to  
26 any liability to the state of Kansas in respect of any income tax; (I)  
27 collection, by the director of taxation or ~~his or her~~ *the director's* agent, by  
28 warrant, levy or otherwise, of the amount of any liability in respect to any  
29 income tax; (J) bringing suit by the state of Kansas, or any officer on its  
30 behalf, in respect to any liability in respect of any income tax; and (K)  
31 any other act required or permitted under the Kansas income tax act  
32 specified in rules and regulations adopted by the secretary of revenue  
33 under this section;

34 (2) the amount of any credit or refund.

35 (e) (1) Subsection (d) shall not apply for purposes of determining the  
36 amount of interest on any overpayment of tax.

37 (2) If an individual is entitled to the benefits of subsection (d) with  
38 respect to any return and such return is timely filed, ~~(determined after the~~  
39 ~~application of such subsection)~~ *subsection (d)*, subsections (e)(5) and (e)  
40 (7) of K.S.A. 79-32,105, and amendments thereto, shall not apply.

41 (f) The provisions of ~~subsection (d) and the subsequent subsections~~  
42 ~~of this section~~ *subsections (d) through (j)* shall apply to the spouse of any  
43 individual entitled to the benefits of subsection (d). Except in the case of

1 the combat zone designated for purposes of the Vietnam conflict, ~~the~~  
2 ~~preceding sentence~~*this subsection* shall not cause ~~subsection (d) and the~~  
3 ~~subsequent subsections of this section~~ *sections (d) through (j)* to apply for  
4 any spouse for any taxable year beginning more than two years after the  
5 date designated under 26 U.S.C. § 112, *and amendments thereto*, as the  
6 date of termination of combatant activities in a combat zone.

7 (g) The period of service in the area referred to in subsection (d)  
8 shall include the period during which an individual entitled to benefits  
9 under subsection (d) is in a missing status, within the meaning of 26  
10 U.S.C. § 6013(f)(3).

11 (h) (1) Notwithstanding the provisions of subsection (d), any action  
12 or proceeding authorized by K.S.A. 79-3229, and amendments thereto, as  
13 well as any other action or proceeding authorized by law in connection  
14 therewith, may be taken, begun or prosecuted. In any other case in which  
15 the secretary determines that collection of the amount of any assessment  
16 would be jeopardized by delay, the provisions of subsection (d) shall not  
17 operate to stay collection of such amount by levy or otherwise as  
18 authorized by law. There shall be excluded from any amount assessed or  
19 collected pursuant to this subsection the amount of interest, penalty,  
20 additional amount, and addition to the tax, if any, in respect of the period  
21 disregarded under subsection (d). In any case to which this ~~paragraph~~  
22 *subsection* relates, if the secretary is required to give any notice to or  
23 make any demand upon any person, such requirement shall be deemed to  
24 be satisfied if the notice or demand is prepared and signed, in any case in  
25 which the address of such person last known to the secretary is in an area  
26 for which United States post offices under instructions of the postmaster  
27 general are not, by reason of the combatant activities, accepting mail for  
28 delivery at the time the notice or demand is signed. In such case the  
29 notice or demand shall be deemed to have been given or made upon the  
30 date it is signed.

31 (2) The assessment or collection of any tax under the provisions of  
32 article 32 of chapter 79 of the Kansas Statutes Annotated, *and*  
33 *amendments thereto*, or any action or proceeding by or on behalf of the  
34 state in connection therewith, may be made, taken, begun or prosecuted in  
35 accordance with law, without regard to the provisions of subsection (d),  
36 unless prior to such assessment, collection, action or proceeding it is  
37 ascertained that the person concerned is entitled to the benefits of  
38 subsection (d).

39 (i) (1) Any individual who performed desert shield services, ~~(and the~~  
40 ~~spouse of such individual)~~, shall be entitled to the benefits of ~~subsection~~  
41 ~~(d) and the subsequent subsections of this section~~ *subsections (d) through*  
42 *(j)* in the same manner as if such services were services referred to in  
43 subsection (d).

1 (2) For purposes of this subsection, the term "desert shield services"  
2 means any services in the armed forces of the United States or in support  
3 of such armed forces if:

4 (A) Such services are performed in the area designated by the  
5 president as the "persian gulf desert shield area"; and

6 (B) such services are performed during the period beginning on  
7 August 2, 1990, and ending on the date on which any portion of the area  
8 referred to in ~~subparagraph (A)~~ *subsection (i) (2) (A)* is designated by the  
9 president as a combat zone pursuant to 26 U.S.C. § 112.

10 (j) For purposes of subsection (d), the term "qualified  
11 hospitalization" means:

12 (1) Any hospitalization outside the United States; and

13 (2) any hospitalization inside the United States, except that not more  
14 than five years of hospitalization may be taken into account under this  
15 ~~paragraph subsection~~. This ~~paragraph subsection~~ shall not apply for  
16 purposes of applying ~~subsection (d) and the subsequent subsections of~~  
17 ~~this section~~ *subsections (d) through (j)* with respect to the spouse of an  
18 individual entitled to the benefits of subsection (d).

19 Sec. 3. K.S.A. 2010 Supp. 79-3221 is hereby repealed.

20 Sec. 4. This act shall take effect and be in force from and after its  
21 publication in the statute book.

22