

SENATE BILL No. 83

By Committee on Assessment and Taxation

1-29

1 AN ACT concerning taxation; relating to delinquent tax liabilities; service
2 fees, remittance; amending K.S.A. 2012 Supp. 75-5162 and repealing
3 the existing section.

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

6 Section 1. K.S.A. 2012 Supp. 75-5162 is hereby amended to read as
7 follows: 75-5162. (a) For any tax established pursuant to law which is
8 administered by the Kansas department of revenue, any taxpayer having a
9 delinquent tax liability and entering into an agreement with the department
10 providing for an installment payment plan allowing the pay off of such
11 liability in a time period in excess of 90 days from the date when such
12 agreement is entered into shall be assessed a service fee of \$10\$25.

13 (b) *Any taxpayer requesting a full or partial abatement of tax liability*
14 *pursuant to K.S.A. 79-3233a, 79-3618 or 75-5154, and amendments*
15 *thereto, shall be assessed a service fee of \$50.*

16 (c) *The department, when remitting funds to the United States*
17 *internal revenue service in response to a levy on those funds, may*
18 *withhold from the funds a service fee of \$22.*

19 (d) *The department is authorized to collect a payment processing fee of*
20 *12% of the amount of any payment or remittance of delinquent taxes,*
21 *including penalties and interest.*

22 (e) *The secretary of revenue shall remit all moneys received by or for*
23 *the secretary from such fees and collected under this section to the state*
24 *treasurer in accordance with the provisions of K.S.A. 75-4215, and*
25 *amendments thereto. Upon receipt of each such remittance, the state*
26 *treasurer shall deposit the entire amount in the state treasury to the credit*
27 *of the recovery fund for enforcement actions and attorney fees, which is*
28 *hereby established in the state treasury and which may be used for the*
29 *administration and operation of the department. The secretary of revenue*
30 *shall remit the first \$350,000 of delinquent taxes, including penalties and*
31 *interest, collected during any fiscal year for income tax or any other tax*
32 *that would otherwise be deposited 100% in the state general fund, to the*
33 *state treasurer in accordance with the provisions of K.S.A. 75-4215, and*
34 *amendments thereto. Upon receipt of such remittance, the state treasurer*
35 *shall deposit the entire amount in the state treasury to the credit of the*
36 *recovery fund for enforcement actions and attorney fees. All expenditures*

1 from the recovery fund for enforcement actions and attorney fees shall be
2 made in accordance with appropriation acts upon warrants of the director
3 of accounts and reports issued pursuant to vouchers approved by the
4 secretary of revenue or by a person or persons designated by the secretary.

5 Sec. 2. K.S.A. 2012 Supp. 75-5162 is hereby repealed.

6 Sec. 3. This act shall take effect and be in force from and after its
7 publication in the statute book.