

**Proposed amendment to HB 2281**  
**House Committee on Health and Human Services**

On page 6, following line 22, by inserting:

"Sec. 6. (a) There is hereby imposed a prepaid wireless 988 fee of \$0.50 per retail transaction for prepaid wireless service.

(b) The prepaid wireless 988 fee shall be collected by the seller from the consumer with respect to each retail transaction occurring in this state. The amount of the prepaid wireless 988 fee shall be separately stated on an invoice, receipt or other similar document that is provided to the consumer by the seller or otherwise disclosed to the consumer.

(c) For purposes of subsection (b):

(1) A retail transaction that is conducted in person by a consumer in a business location of the seller shall be treated as occurring in this state if that business location is in this state; and

(2) any other retail transaction shall be treated as occurring in this state if the retail transaction is treated as occurring in this state for the purposes of K.S.A. 79-3673(c)(3), and amendments thereto.

(d) The prepaid wireless 988 fee is the liability of the consumer and not of the seller or any provider. The seller shall be liable to remit all prepaid wireless 988 fees that the seller collects from consumers pursuant to this section, including all such fees that the seller is deemed to collect where the amount of the charge has not been separately stated in an invoice, receipt or other similar document provided to the consumer by the seller.

(e) (1) If the amount of the prepaid wireless 988 fee that is collected by a seller from a consumer is separately stated on an invoice, receipt or other similar document provided to the consumer by the seller, the amount of such fee that is collected shall not be included in the base for measuring any tax, fee, surcharge or other charge that is imposed by this state, any political subdivision of this state or any intergovernmental agency.

(2) When prepaid wireless service is sold with one or more other products or services for a single, non-itemized price, the fee specified in subsection (a) shall apply to each prepaid wireless service sold in the single price, if the seller can identify the fee that is attributable to the prepaid wireless service by reasonable and verifiable standards from its books and records that are kept in the regular course of business for other purposes, including, but not limited to, non-tax purposes.

(f) Prepaid wireless 988 fees collected by sellers shall be remitted to the department of revenue by electronic filing that is consistent with the provisions of article 36 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto. The department of revenue shall establish registration and payment procedures for the collection of the prepaid wireless 988 fee.

(g) To minimize additional costs to the department of revenue, the department of revenue may conduct audits of sellers in conjunction with sales and use tax audits. The department of revenue may initiate collection or audit procedures on individual sellers if necessary.

(h) The department of revenue shall establish procedures for a seller to document that a sale is not a retail sale. Such procedures shall substantially coincide with procedures for documenting sale for resale transactions for article 36 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto.

(i) The department of revenue shall remit all moneys collected from payment of the prepaid wireless 988 fee to the state treasurer in accordance with K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount into the state treasury to the credit of the certified community behavioral health clinics fund established by section 7, and amendments thereto.

(j) As used in this section, "prepaid wireless service," "retail transaction" and "seller" mean the same as defined in K.S.A. 2020 Supp. 12-5363, and amendments thereto.

Sec. 7. (a) There is hereby established in the state treasury the certified community behavioral health clinics fund, and such fund shall be administered by the secretary for aging and disability services. Moneys in the fund shall be used for funding certified community behavioral health clinics. All expenditures from the fund shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the secretary for aging and disability services or the secretary's designee.

(b) The certified community behavioral health clinic fund shall be used for the purposes set forth in this section and for no other governmental purposes. It is the intent of the legislature that the fund shall remain intact and inviolate for the purposes set forth in this section, and moneys in the fund shall not be subject to the provisions of K.S.A. 75-3722, 75-3725a and 75-3726a, and amendments thereto.";

And by renumbering sections accordingly