

**SENATE BILL No. 463**

By Committee on Assessment and Taxation

2-8

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1 AN ACT concerning sales and compensating use taxation; relating to the  
2 collection and remittance of taxes; providing a credit to retailers.

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

5 Section 1. Except as otherwise provided, there shall be allowed as a  
6 credit to each remittance of sales and compensating use tax pursuant to the  
7 provisions of the Kansas retailers' sales tax and the Kansas compensating  
8 tax acts required to be made by a retailer, an amount equal to 1.5% of such  
9 remittance. The total credit amount pursuant to this section for each month  
10 shall not exceed \$300 for each retailer. For purposes of this section, any  
11 retailer that files a consolidated return for reporting sales and  
12 compensating use tax prior to January 1, 2022, is subject to the \$300 per  
13 retailer limitation provided in this section even if such retailer no longer  
14 files a consolidated return after such date.

15 Sec. 2. This act shall take effect and be in force from and after its  
16 publication in the statute book.