

SENATE BILL No. 514

By Committee on Assessment and Taxation

2-15

1 AN ACT concerning income taxation; establishing a checkoff for
2 contributions to the Kansas historic site fund.

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

5 Section 1. (a) For all tax years commencing after December 31, 2022,
6 each Kansas state individual income tax return form shall contain a
7 designation as follows:

8 Kansas Historic Site Fund. Check if you wish to donate, in addition to
9 your tax liability, or designate from your refund, ___ \$1, ___ \$5, ___ \$10 or
10 \$_____ to historic site number _____.

11 (b) For purposes of administration of this section, the director of
12 taxation of the department of revenue shall assign a historic site number to
13 all state-owned historic sites administered by the Kansas state historical
14 society in order for a taxpayer to choose the historic site that will receive
15 the donation. The instructions accompanying the individual income tax
16 return shall include a brief description of all state-owned historic sites
17 administered by the Kansas state historical society and identify each
18 historic site number assigned for purposes of a contribution pursuant to
19 this section.

20 (c) The director of taxation of the department of revenue shall
21 determine annually the total amount designated for contribution to the
22 Kansas historic site fund pursuant to subsection (a) and shall report such
23 amount to the state treasurer, who shall credit the entire amount thereof to
24 the Kansas historic site fund. Such fund is hereby established in the state
25 treasury and shall be administered by the state historical society. In the
26 case where donations are made pursuant to subsection (a), the director
27 shall remit the entire amount thereof to the state treasurer in accordance
28 with the provisions of K.S.A. 75-4215, and amendments thereto. Upon
29 receipt of each such remittance, the state treasurer shall deposit the entire
30 amount in the state treasury to the credit of the Kansas historic site fund.
31 All moneys deposited in such fund shall be used for the purpose of the
32 operation, maintenance and preservation of the state-owned historic site of
33 the taxpayer's choice. All expenditures from such fund shall be made in
34 accordance with appropriation acts upon warrants of the director of
35 accounts and reports issued pursuant to vouchers approved by the
36 secretary of the state historical society or a person designated by the

1 secretary.

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