

**SENATE BILL No. 30**

By Committee on Assessment and Taxation

1-15

1 AN ACT concerning taxation; relating to mineral severance tax; filing of  
2 returns by electronic means; waiver by director of taxation; amending  
3 K.S.A. 2014 Supp. 79-4221 and repealing the existing section.  
4

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

6 Section 1. K.S.A. 2014 Supp. 79-4221 is hereby amended to read as  
7 follows: 79-4221. (a) A return shall be made to the director ~~upon forms~~  
8 ~~prescribed and furnished by the director~~, on or before the 20<sup>th</sup> day of the  
9 second month following the end of every calendar month in which oil, gas  
10 or coal is removed from a lease or production unit or mine.

11 (1) If the oil, gas or coal is sold to a purchaser, every purchaser or  
12 operator responsible for remitting the tax imposed under the provisions of  
13 K.S.A. 79-4217, and amendments thereto, shall make the return showing  
14 the gross quantity of oil, gas or coal purchased during the month for which  
15 the return is filed, the price paid therefor, the correct name and address of  
16 the operator or other person from whom the same was purchased, a full  
17 description of the property from which such oil, gas or coal was severed  
18 and the amount of tax due.

19 (2) If oil, gas or coal is not sold to a purchaser, or if the operator  
20 elects to remit the tax as authorized under K.S.A. 79-4220, and  
21 amendments thereto, or if the operator is required to remit the tax pursuant  
22 to K.S.A. 79-4220, and amendments thereto, the operator shall make the  
23 return showing the gross quantity of oil, gas or coal removed during such  
24 month for which the return is filed and a full description of the property  
25 from which the same was severed.

26 (b) Each monthly return shall be filed on separate forms as to product  
27 and county and lease, production unit or mine. All such monthly returns  
28 shall be signed by the purchaser or operator, as the case may be, or a duly  
29 authorized agent thereof.

30 (c) *A purchaser or operator who is required to file a return shall file*  
31 *such return by electronic means in a manner approved by the director of*  
32 *taxation. The requirements of this subsection may be waived by the*  
33 *director of taxation, if the purchaser or operator demonstrates a hardship*  
34 *in complying with the requirements of this subsection. If the electronic*  
35 *filing requirement is waived, the return shall be filed upon forms furnished*  
36 *by or in a format prescribed by the director.*

- 1       (d) The reporting requirements of this section shall be applicable to  
2 the severance and production in this state of all gas which is metered and  
3 all coal and oil regardless of whether the severance and production thereof  
4 is subject to or exempt from the tax imposed by K.S.A. 79-4217, and  
5 amendments thereto.
- 6       ~~(d)~~(e) A penalty for late filing a return shall be imposed in accordance  
7 with K.S.A. 79-4225, and amendments thereto.
- 8       Sec. 2. K.S.A. 2014 Supp. 79-4221 is hereby repealed.
- 9       Sec. 3. This act shall take effect and be in force from and after its  
10 publication in the statute book.