

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. *The secretary of*~~

1 *revenue shall remit the first \$350,000 of delinquent taxes, including*
2 *penalties and interest, collected during any fiscal year for income tax or*
3 *any other tax that would otherwise be deposited 100% in the state*
4 *general fund, to the state treasurer in accordance with the provisions of*
5 *K.S.A. 75-4215, and amendments thereto. Upon receipt of such*
6 *remittance, the state treasurer shall deposit the entire amount in the*
7 *state treasury to the credit of the recovery fund for enforcement actions*
8 *and attorney fees.* All expenditures from the recovery fund for
9 enforcement actions and attorney fees shall be made in accordance with
10 appropriation acts upon warrants of the director of accounts and reports
11 issued pursuant to vouchers approved by the secretary of revenue or by a
12 person or persons designated by the secretary.

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 K.S.A. 2012 Supp. 75-5162 is hereby repealed.

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