

**SENATE BILL No. 460**

By Committee on Assessment and Taxation

2-20

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1 AN ACT concerning sales taxation; relating to returns and payment of tax  
2 by retailers; time for returns and payment by retailers collecting a  
3 certain amount of sales tax; electronic filing of returns not required for  
4 certain retailers; amending K.S.A. 79-3607 and repealing the existing  
5 section.  
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7 *Be it enacted by the Legislature of the State of Kansas:*

8 Section 1. K.S.A. 79-3607 is hereby amended to read as follows: 79-  
9 3607. (a) Retailers shall make returns to the director at the times  
10 prescribed by this section in the manner prescribed by the director,  
11 ~~including electronic filing,~~ upon forms or format prescribed by the director  
12 stating: (1) The name and address of the retailer; (2) the total amount of  
13 gross sales of all tangible personal property and taxable services rendered  
14 by the retailer during the period for which the return is made; (3) the total  
15 amount received during the period for which the return is made on charge  
16 and time sales of tangible personal property made and taxable services  
17 rendered prior to the period for which the return is made; (4) deductions  
18 allowed by law from such total amount of gross sales and from total  
19 amount received during the period for which the return is made on such  
20 charge and time sales; (5) receipts during the period for which the return is  
21 made from the total amount of sales of tangible personal property and  
22 taxable services rendered during such period in the course of such  
23 business, after deductions allowed by law have been made; (6) receipts  
24 during the period for which the return is made from charge and time sales  
25 of tangible personal property made and taxable services rendered prior to  
26 such period in the course of such business, after deductions allowed by law  
27 have been made; (7) gross receipts during the period for which the return  
28 is made from sales of tangible personal property and taxable services  
29 rendered in the course of such business upon the basis of which the tax is  
30 imposed. The return shall include such other pertinent information as the  
31 director may require. In making such return, the retailer shall determine  
32 the market value of any consideration, other than money, received in  
33 connection with the sale of any tangible personal property in the course of  
34 the business and shall include such value in the return. Such value shall be  
35 subject to review and revision by the director as hereinafter provided.  
36 Refunds made by the retailer during the period for which the return is

1 made on account of tangible personal property returned to the retailer shall  
2 be allowed as a deduction under paragraph (4) ~~of this section~~ in case the  
3 retailer has theretofore included the receipts from such sale in a return  
4 made by such retailer and paid taxes therein imposed by this act. The  
5 retailer shall, at the time of making such return, pay to the director the  
6 amount of tax herein imposed, except as otherwise provided in this  
7 section. The director may extend the time for making returns and paying  
8 the tax required by this act for any period not to exceed 60 days under such  
9 rules and regulations as the secretary of revenue may prescribe. When the  
10 total tax for which any retailer is liable under this act, does not exceed the  
11 sum of ~~\$400~~ \$15,000 in any calendar year, the retailer shall file an annual  
12 return on or before January 25 of the following year. When the total tax  
13 liability does not exceed ~~\$4,000~~ \$25,000 in any calendar year, the retailer  
14 shall file returns quarterly on or before the 25<sup>th</sup> day of the month following  
15 the end of each calendar quarter. When the total tax liability exceeds  
16 ~~\$4,000~~ \$25,000 in any calendar year, the retailer shall file a return for each  
17 month on or before the 25<sup>th</sup> day of the following month. When the total tax  
18 liability exceeds ~~\$40,000~~ \$50,000 in any calendar year, the retailer shall be  
19 required to pay the sales tax liability for the first 15 days of each month to  
20 the director on or before the 25<sup>th</sup> day of that month. Any such payment  
21 shall accompany the return filed for the preceding month. A retailer will be  
22 considered to have complied with the requirements to pay the first 15 days'  
23 liability for any month if, on or before the 25<sup>th</sup> day of that month, the  
24 retailer paid 90% of the liability for that fifteen-day period, or 50% of such  
25 retailer's liability in the immediate preceding calendar year for the same  
26 month as the month in which the fifteen-day period occurs computed at the  
27 rate applicable in the month in which the fifteen-day period occurs, and, in  
28 either case, paid any underpayment with the payment required on or before  
29 the 25<sup>th</sup> day of the following month. Such retailers shall pay their sales tax  
30 liabilities for the remainder of each such month at the time of filing the  
31 return for such month. Determinations of amounts of liability in a calendar  
32 year for purposes of determining filing requirements shall be made by the  
33 director upon the basis of amounts of liability by those retailers during the  
34 preceding calendar year or by estimates in cases of retailers having no  
35 previous sales tax histories. The director is hereby authorized to modify  
36 the filing schedule for any retailer when it is apparent that the original  
37 determination was inaccurate.

38 (b) All model 1, model 2 and model 3 sellers are required to file  
39 returns electronically. Any model 1, model 2 or model 3 seller may submit  
40 its sales and use tax returns in a simplified format approved by the  
41 director. Any seller that is registered under the agreement, which does not  
42 have a legal requirement to register in this state, and is not a model 1,  
43 model 2 or model 3 seller, may submit its sales and use tax returns as

1 follows:

2 (1) Upon registration, the director shall provide to the seller the  
3 returns required;

4 (2) seller shall file a return anytime within one year of the month of  
5 initial registration, and future returns are required on an annual basis in  
6 succeeding years; and

7 (3) in addition to the returns required in subsection (b)(2), sellers are  
8 required to submit returns in the month following any month in which they  
9 have accumulated state and local sales tax funds for this state in the  
10 amount of \$1,600 or more.

11 *(c) Except as otherwise provided in subsection (b), retailers shall not*  
12 *be required to file returns electronically.*

13 Sec. 2. K.S.A. 79-3607 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.