

SESSION OF 2013

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 83**

As Amended by Senate Committee on  
Assessment and Taxation

**Brief\***

SB 83, as amended, would enact service fees related to delinquent tax liabilities.

The bill would increase the service fee assessed to set up an installment payment plan for delinquent tax liability in excess of 90 days from \$10 to \$25. It would authorize the Department of Revenue to assess a service fee of \$50 for partial or full abatement requests and to withhold \$22 for any funds remitted to the U.S. Internal Revenue Service. All moneys from the fees would be deposited into the Recovery Fund for Enforcement Actions and Attorney Fees, to be used for administration and operational costs.

**Background**

The bill was requested for introduction and supported by the Department of Revenue. There was no other testimony.

The Senate Committee on Assessment and Taxation amended the bill by striking provisions concerning a processing fee of 12 percent on payments of delinquent taxes, and reinstated provisions to direct the moneys into the Recovery Fund.

The fiscal note provided by the Division of the Budget for the bill, as introduced, indicated an increase of \$17 million per fiscal year, nearly all of which was attributable to the 12

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

percent processing fee deleted from the bill upon Committee amendment. A revised fiscal note on the amended version of the bill was not immediately available.