

75-5151a. Filing by electronic means of returns prepared by paid preparers. (a) Subject to the requirements specified in K.S.A. 79-3220, and amendments thereto, the secretary of revenue may require a paid preparer to file some or all of the tax returns by electronic means whenever the department of revenue permits electronic filing.

(b) As used in this act: (1) "Electronic means" means computer generated electronic or magnetic media, web based applications or similar electronic, magnetic or computer based methods or applications;

(2) "paid preparer" means any person or business that prepares tax returns for compensation or employs or authorizes one or more persons to prepare such returns. The number of returns prepared per year shall be determined by including all returns prepared by the person or business, and by all employees or agents of the person or business, whether prepared at one location or multiple locations; and

(3) "tax returns" means returns or reports filed for any tax administered by the department of revenue including, but not limited to, income tax, sales and use tax, motor fuel tax, mineral tax and other excise taxes.

(c) The provisions of this section shall be effective on and after July 1, 2008.

History: L. 2008, ch. 182, § 9; June 5.