

**75-5162. Delinquent tax liability; service fee for taxpayer installment payment plans and abatements; requirements; remittance of such fees to state treasurer, distribution.**

(a) For any tax established pursuant to law which is administered by the Kansas department of revenue, any taxpayer having a delinquent tax liability and entering into an agreement with the department providing for an installment payment plan allowing the pay off of such liability in a time period in excess of 90 days from the date when such agreement is entered into shall be assessed a service fee of \$25.

(b) Any taxpayer requesting a full or partial abatement of tax liability pursuant to K.S.A. 79-3233a, 79-3618 or 75-5154, and amendments thereto, shall be assessed a service fee of \$50.

(c) The department, when remitting funds to the United States internal revenue service in response to a levy on those funds, may withhold from the funds a service fee of \$22.

(d) The secretary of revenue shall remit all moneys received by or for the secretary from such fees and collected under this section to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the recovery fund for enforcement actions and attorney fees, which is hereby established in the state treasury and which may be used for the administration and operation of the department. The secretary of revenue shall remit the first \$350,000 of delinquent taxes, including penalties and interest, collected during any fiscal year for income tax or any other tax that would otherwise be deposited 100% in the state general fund, to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the recovery fund for enforcement actions and attorney fees. All expenditures from the recovery fund for enforcement actions and attorney fees shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the secretary of revenue or by a person or persons designated by the secretary.

**History:** L. 2010, ch. 123, § 17; L. 2013, ch. 87, § 1; July 1.