

79-305a. Rendition preparers; definitions. As used in this act:

(a) "Person" means any individual, firm, partnership, joint adventure, association or corporation.

(b) "Personal property tax rendition form" means any list, schedule or statement required to be furnished pursuant to article 3 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, disclosing personal property of a taxpayer.

(c) "Personal property tax rendition form preparer" means any person who prepares or assists in preparation for compensation, or who employs one or more persons to prepare or assist in preparation for compensation, any personal property tax rendition form. A person shall not be a personal property tax rendition form preparer merely because such person: (1) Furnishes typing, reproducing or other mechanical assistance, or (2) prepares a rendition of the employer by whom such person is regularly and continuously employed.

(d) "Taxpayer" means any person contracting with a personal property tax rendition form preparer to prepare a personal property tax rendition form on[such person's behalf or to assist in the preparation of such form.]*

History: L. 1992, ch. 165, § 1; July 1.

* Bracketed wording inadvertently omitted.