

12-1698. Same; collection, payment and disposition of transient guest tax; administration by secretary of revenue; rules and regulations; monthly reports. (a) Any tax levied and collected pursuant to K.S.A. 12-1697, and amendments thereto, shall become due and payable by the business monthly, on or before the 25th day of the month immediately succeeding the month in which it is collected, with the first payment due and payable on or before the 25th day of the month specified in the resolution of the governing body which levies the tax, but any person filing an annual or quarterly return under the Kansas retailers' sales tax act, as prescribed in K.S.A. 79-3607, and amendments thereto, shall, upon such conditions as the secretary of revenue may prescribe, pay the tax required by this act on the same basis and at the same time such person pays the retailers' sales tax. Each business shall make a true report to the department of revenue, on a form prescribed by the secretary of revenue, providing such information as may be necessary to determine the amounts to which any such tax shall apply for all gross rental receipts for the applicable month or months, which report shall be accompanied by the tax disclosed thereby. Records of gross rental receipts shall be kept separate and apart from the records of other retail sales made by a business in order to facilitate the examination of books and records as provided herein.

(b) The secretary of revenue or the secretary's authorized representative shall have the right at all reasonable times during business hours to make such examination and inspection of the books and records of a business as may be necessary to determine the accuracy of such reports.

(c) The secretary of revenue is hereby authorized to administer and collect any transient guest tax levied pursuant to this act and to adopt such rules and regulations as may be necessary for the efficient and effective administration and enforcement of the collection thereof. Whenever any business liable to pay any transient guest tax refuses or neglects to pay the same, the amount, including any penalty, shall be collected in the manner prescribed for the collection of the retailers' sales tax by K.S.A. 79-3617, and amendments thereto. All of the taxes collected under the provisions of this act shall be remitted by the secretary of revenue 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, and the state treasurer shall credit 2% of all taxes so collected to the state general fund to defray the expenses of the department in administration and enforcement of the collection thereof. The remainder of such taxes shall be credited to the county or city transient guest tax fund, which fund is hereby established. All moneys in the county or city transient guest tax fund shall be remitted at least quarterly by the state treasurer to the county or city treasurer of each county or city levying a transient guest tax under the provisions of this act in the proportion, as certified by the director of taxation, that the amount collected from such tax in each such county or city bears to the total amount collected from such taxes in all counties or cities for the period covered by the distribution.

(d) The director of taxation shall provide, upon request by a city or county clerk or treasurer of any city or county levying a transient guest tax of any city located within any such county or of any county within which is located any such city, monthly reports identifying each person doing business in such city or county to which such tax is applicable setting forth the tax liability and the amount of such tax remitted by such business during the preceding month, and identifying each business location maintained by the person within such city or county. Such report shall be made available to the clerk or treasurer of such city or county within a reasonable time after it has been requested from the director of taxation. The director of taxation shall be allowed to assess a reasonable fee for the issuance of such report. Information received by any city or county pursuant to this section shall be kept confidential, and it shall be unlawful for any officer or employee of such city or county to divulge any such information in any manner, except that such information may be divulged by any such clerk or treasurer to any financial officer designated to receive such information by the governing body of any such city or county. Any violation of this paragraph by a city or county officer or employee is a class B misdemeanor, and such officer or employee shall be dismissed from office.

(e) Except as otherwise provided in K.S.A. 12-1774, and amendments thereto, all such moneys received by the county or city treasurer from disbursements from the county or city transient guest tax fund shall be credited to the tourism and convention promotion fund of such county or city and shall only be expended for convention and tourism promotion.

History: L. 1977, ch. 93, § 3; L. 1984, ch. 351, § 3; L. 1990, ch. 70, § 3; L. 1992, ch. 9, § 3; L. 1993, ch. 213, § 4; L. 2000, ch. 140, § 5; L. 2001, ch. 5, § 51; L. 2001, ch. 188, § 2; July 1.