

65-34,151. Fee on purchase or acquisition of drycleaning solvent; disposition of proceeds. (a) Subject to the provisions of K.S.A. 65-34,152, and amendments thereto, there is hereby imposed a fee on the purchase or acquisition of drycleaning solvent by any owner of a drycleaning facility. The fee shall be paid to the director of taxation by the person who distributes the solvent.

(b) The amount of the fee imposed by this section on each gallon of drycleaning solvent shall be an amount equal to the product of the solvent factor for the drycleaning solvent and the fee rate of \$3.50 plus .25 added on January 1 of each calendar year, beginning in 1996, until the fee rate reaches a maximum of \$5.50 per gallon.

(c) The solvent factor for each drycleaning solvent is as follows:

<i>Drycleaning solvent</i>	<i>Solvent Factor</i>
Perchloroethylene	1.00
Chlorofluorocarbon-113	1.00
1,1,1-trichloroethane	1.00
Other chlorinated drycleaning solvents	1.00
Any nonchlorinated drycleaning solvent	0.10

(d) In the case of a fraction of a gallon, the fee imposed by this section shall be the same fraction of the fee imposed on a whole gallon.

(e) No person who distributes drycleaning solvent shall sell any such solvent for use in a drycleaning facility unless such person first obtains the registration number of the owner of such facility.

(f) The secretary of revenue shall remit the fees paid pursuant to 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 fund. For the purpose of this section, the proceeds of the fee shall include all funds collected and received by the director of taxation pursuant to this section, including interest and penalties on delinquent fees.

(g) Subject to rules and regulations adopted pursuant to this section, the fees imposed by this act shall be paid to the director of taxation for the same reporting period and on the same reporting date as the purchaser or user of the solvent reports Kansas retailers' sales tax, as prescribed in K.S.A. 79-3607, and amendments thereto. The fees imposed by this section shall be reported on a form prescribed by the secretary of revenue.

(h) Subject to rules and regulations adopted pursuant to this section, all fees imposed under the provisions of this section and not paid on or before the 25th day of the month succeeding the reporting period in which the solvent was purchased shall be deemed delinquent and shall bear interest at the rate prescribed by subsection (a) of K.S.A. 79-2928, and amendments thereto, from the due date until paid. In addition, there is hereby imposed upon all amounts of such fees remaining due and unpaid after the due date a penalty on the unpaid balance of the fees due in the amounts and percentages prescribed by K.S.A. 79-3615, and amendments thereto.

(i) Whenever any person liable to pay the fee imposed by this section refuses or neglects to pay the fee, the amount of the fee, including any interest or penalty, shall be collected in the manner provided by law for collection of delinquent taxes under the Kansas retailers' sales tax act.

(j) Insofar as not inconsistent with this act, the provisions the Kansas retailers' sales tax act shall apply to the fees imposed by this section.

(k) The secretary of revenue is hereby authorized to administer and enforce the provisions of this section and to adopt such rules and regulations as may be necessary to carry out the responsibilities of the secretary of revenue under this section.

History: L. 1995, ch. 162, § 11; L. 1999, ch. 102, § 6; L. 2001, ch. 5, § 253; July 1.