

79-3644. Payment of local and state sales and compensating taxes on vessels; proof of payment; disposition of revenue. (a) In any case where any tax imposed under the provisions of K.S.A. 12-187, and amendments thereto, and 12-198, and amendments thereto, the Kansas retailers' sales tax act or the Kansas compensating tax act upon the sale or use of any vessel is not paid to a retailer, the purchaser of such vessel shall pay such tax to the director of taxation or to the county treasurer of the county wherein such purchaser resides. Upon payment of all such taxes, the director or the county treasurer, as the case requires, shall issue to such purchaser proof of payment thereof upon the forms devised by the department of revenue for such purpose. In addition to such taxes, the county treasurer shall charge a collection service fee of \$.50 and shall credit the same to the special fund provided in K.S.A. 8-1545, and amendments thereto. The county treasurer shall remit monthly all local and state sales and compensating use taxes collected under this section to the director of taxation. All moneys received from local sales and compensating use taxes shall be deposited in the state treasury to the credit of the county and city retailers' sales tax fund or the city and county compensating use tax fund, as the case requires, and shall be apportioned and remitted by the state treasurer to the county and city treasurers in the manner prescribed by K.S.A. 12-189, and amendments thereto, or 12-198, and amendments thereto, as the case requires. All moneys received from state sales and compensating use taxes shall be deposited as provided in K.S.A. 79-3620, and amendments thereto.

(b) As used in this section, "vessel" shall have the meaning ascribed thereto by K.S.A. 32-1102, and amendments thereto.

History: L. 1987, ch. 65, § 3; July 1.