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Representative Steven Johnson, Chairman
Kansas House Committee on Taxation

Dear Chairman Johnson and members of the committee:

As you all know, the retail landscape has changed drastically in recent years. With more and more commerce being conducted online, states have struggled to keep a level playing field for their brick-and-mortar retailers, as well as with declining sales tax revenues.

In the wake of *Wayfair v. South Dakota*, and our own legislature's attempt to clarify remote seller's responsibilities for registration, collection and remittance, the Kansas Department of Revenue issued notice 19-04 to do that very thing.

For many years, Kansas' form K-40 has included a line for "Use Tax", as an attempt to collect the taxes that Kansas residents are required to pay for out-of-state purchases. With the issuance of notice 19-04, inclusion of line 20 on individual's tax return has become unnecessary. Furthermore, it presents the very real possibility of double-taxation in many cases.

HB 2442 would simply require the KDOR to eliminate line 20 and accompanying instructions, beginning with tax year 2020. I urge and would welcome your support.

Respectfully,

Les Mason