

KANSAS OFFICE of
REVISOR of STATUTES

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MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: March 25, 2021
Subject: Senate Bill No. 233

Summary

Senate Bill No. 233 relates to sales taxation and the filing of returns and payments of tax by retailers. The bill would amend K.S.A. 79-3607 to increase the thresholds for the time to file returns and payments.

- Retailers would file an annual return when the total tax liability does not exceed \$15,000 in any calendar year. This would be an increase from \$400.
- Retailers would file quarterly returns when the total tax liability does not exceed \$25,000 in any calendar year. This would be an increase from \$4,000.
- Retailers would file monthly returns when the total tax liability exceeds \$25,000 in any calendar year. This would be an increase from \$4,000.
- When the total tax liability exceeds \$50,000 in any calendar year, the retailer would be required to pay the sales tax liability for the first 15 days of each month on or before the 25th day of that month. This would be an increase from \$40,000.

The bill would take effect from and after January 1, 2022, and its publication in the statute book.

Senate Assessment and Taxation

Date: 3/25/2021

Office of Revisor of

Attachment # 8