

## 2021 Kansas Statutes

**12-1694a. Same; establishment of transient guest tax refund fund; maintenance by secretary of revenue.** There is hereby established in the state treasury the "transient guest tax refund fund" which shall be used for the payment of refunds of the transient guest tax which is levied and collected pursuant to K.S.A. 12-1692 to 12-1695, inclusive, and amendments thereto. The transient guest tax refund fund shall be held by the state treasurer for prompt refunding of all transient guest tax overpayments. Said fund shall be maintained by the secretary of revenue from the transient guest tax collections in an amount determined by the secretary of revenue as necessary to meet the current refunding requirements for the transient guest tax under said statutes but such amount shall not exceed five thousand dollars (\$5,000).

**History:** L. 1976, ch. 81, § 2; April 23.