

2021 Kansas Statutes

79-2971. Responsibility for collection of certain excise taxes; personal liability imposed. (a) Any individual who is responsible for collection or payment of excise taxes imposed under the provisions of K.S.A. 12-1692 et seq., 12-1696 et seq., 41-501 et seq., 79-3301 et seq., 79-3370 et seq., 79-3401 et seq., 79-3490 et seq., 79-34,108 et seq., 79-3817 et seq., 79-4101 et seq. or 79-41a01, and amendments thereto, or for control, receipt, custody or disposal of funds due and owing under such acts who willfully fails to collect such tax, or account for and pay over such tax, or attempts in any manner to evade or defeat such tax or the payment thereof shall be personally liable for the total amount of the tax evaded, or not collected, or not accounted for and paid over, together with any interest and penalty imposed thereon. The provisions of this section shall apply regardless of the: (1) Relationship with the taxpayer held by such individual; (2) form under which the taxpayer conducts business, whether a sole proprietorship, partnership or corporation; or (3) dissolution of the business. As used in this section, "willfully" has the same meaning as such term has for federal tax purposes in 26 U.S.C. § 6672.

(b) A notice of assessment issued to a responsible individual shall be considered to be a proceeding for the collection of the tax liability of the business. If the liability of the business is determined in a proceeding that has become final, any notice of assessment to a responsible individual must be issued within three years after the proceeding against the business became final.

(c) Within 60 days after the mailing of a notice of assessment to a responsible individual, the person assessed may request an informal conference with the secretary of revenue under K.S.A. 79-3226, and amendments thereto, for a determination of whether such person is a responsible individual under subsection (a), and for a determination of the tax liability of the business.

(d) If a notice of assessment and a warrant are issued to a responsible individual pursuant to a jeopardy provision of chapter 79 of the Kansas Statutes Annotated, the person assessed may request that the informal conference held pursuant to subsection (c) be expedited. When such a request is made, the secretary shall schedule the conference to be held within 21 days after receipt of the request and shall issue a written final determination within 21 days after the close of the conference.

History: L. 1989, ch. 284, § 1; L. 1992, ch. 106, § 4; L. 1999, ch. 94, § 9; L. 2010, ch. 123, § 7; Apr. 29.