SENATE BILL No. 41
By Committee on Assessment and Taxation

1-17

AN ACT concerning sales and compensating use taxation; relating to the
collection and remittance of taxes; providing a credit to retailers.

Be it enacted by the Legislature of the State of Kansas:

Section 1. Except as otherwise provided, there shall be allowed as a
credit to each remittance of sales and compensating use tax pursuant to the
provisions of the Kansas retailers' sales tax and the Kansas compensating
tax acts required to be made by a retailer, an amount equal to 1.5% of such
remittance. The total credit amount pursuant to this section for each month
shall not exceed $300 for each retailer. For purposes of this section, any
retailer that files a consolidated return for reporting sales and
compensating use tax prior to January 1, 2023, is subject to the $300 per
retailer limitation provided in this section even if such retailer no longer
files a consolidated return after such date.

Sec. 2. This act shall take effect and be in force from and after its
publication in the statute book.