

2023 Kansas Statutes

79-1622. Information required in support of claim. (a) Every claimant under this act shall provide to the director of taxation, in support of a claim, reasonable proof of eligibility for the refund.

(b) Every claimant who is a retail storefront owner, or whose claim is based wholly or partly upon retail storefront ownership at some time during the calendar year, shall supply to the director of taxation, in support of a claim, the amount of property taxes levied upon the property claimed as a retail storefront and a statement that the property taxes accrued used for purposes of this act have been or will be paid by the claimant. Upon request by the director, such claimant shall provide a copy of the statement of property taxes levied upon the property claimed as a retail storefront.

(c) Every claimant who is a retail storefront renter, or whose claim is based wholly or partly upon retail storefront rental at some time during the calendar year, shall supply to the division, in support of a claim, a statement prescribed by the director certifying the amount of gross rent paid and that ad valorem property taxes were levied in full for that year on the property, all or a part of which was rented by the claimant.

(d) The information required to be furnished under subsection (b) or (c) shall be in addition to that required under subsection (a).

History: L. 2022, ch. 98, § 8; July 1.