

2023 Kansas Statutes

79-3221q. Kansas historic site fund checkoff; disposition of moneys. (a) For all tax years commencing after December 31, 2022, each Kansas state individual income tax return form shall contain a designation as follows:

Kansas Historic Site Fund. Check if you wish to donate, in addition to your tax liability, or designate from your refund, ___\$1, ___\$5, ___\$10 or \$_____ to historic site number _____.

(b) For purposes of administration of this section, the director of taxation of the department of revenue shall assign a historic site number to all state-owned historic sites administered by the Kansas state historical society in order for a taxpayer to choose the historic site that will receive the donation. The instructions accompanying the individual income tax return shall include a brief description of all state-owned historic sites administered by the Kansas state historical society and identify each historic site number assigned for purposes of a contribution pursuant to this section.

(c) The director of taxation of the department of revenue shall determine annually the total amount designated for contribution to the Kansas historic site fund pursuant to subsection (a) and shall report such amount to the state treasurer, who shall credit the entire amount thereof to the Kansas historic site fund. Such fund is hereby established in the state treasury and shall be administered by the department of revenue. In the case where donations are made pursuant to subsection (a), the director shall remit the entire amount thereof to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the Kansas historic site fund. All moneys deposited in such fund shall be distributed to the historic sites in accordance with the selections of taxpayers and shall be used for the purpose of the operation, maintenance and preservation of such sites. All expenditures from such fund shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the secretary of revenue or the secretary's designee.

History: L. 2022, ch. 63, § 7; July 1.