AN ACT concerning income taxation; relating to information required on returns; social security numbers; amending K.S.A. 2010 Supp. 79-3221 and repealing the existing section.

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

New Section 1. Except as otherwise provided, no deduction or credit provided under the Kansas income tax act, and amendments thereto, shall be allowed any individual who fails to provide a valid social security number issued to such individual, the individual's spouse and dependents of the individual for purposes of section 205 (c) (2) (A) of the social security act on such individual's Kansas income tax return as the identifying number for such individual for tax purposes. The provisions of this section shall not apply to the credit provided by K.S.A. 79-32,111, and amendments thereto.

Sec. 2. K.S.A. 2010 Supp. 79-3221 is hereby amended to read as follows: 79-3221. (a) All returns required by this act shall be made as nearly as practical in the same form as the corresponding form of income tax return by the United States. Unless another identifying number has been assigned to an individual by the internal revenue service for purposes of filing such individual's federal income tax return, the social security number issued to an individual, the individual's spouse, and all dependents of such individual for purposes of section 205 (c) (2) (A) of the social security act shall be used as the identifying number and included on the return when filing such return.

(b) All returns shall be filed in the office of the director of taxation on or before the 15th day of the fourth month following the close of the taxable year, except as provided in subsection (c) hereof. Tentative returns may be filed before the close of the taxable year and the estimated tax computed on such return, paid, but no interest will be paid on any overpayment of tax liability, computed on such tentative return.

(c) The director of taxation may grant a reasonable extension of time for filing returns in accordance with rules and regulations of the secretary of revenue. Whenever any such extension of time to file is requested by a taxpayer and granted by the director with respect to any tax year commencing after December 31, 1992, no penalty authorized by K.S.A. 79-3228, and amendments thereto, shall be imposed if 90% of the
liability is paid on or before the original due date.

(d) In the case of an individual serving in the armed forces of the United States, or serving in support of such armed forces, in an area designated by the president of the United States by executive order as a "combat zone" as defined under 26 U.S.C. § 112 at any time during the period designated by the president by executive order as the period of combatant activities in such zone for the purposes of such section, or hospitalized as a result of injury received or sickness incurred while serving in such an area during such time, the period of continuous qualified hospitalization attributable to such injury or sickness, and the next 180 days thereafter, shall be disregarded in determining, under article 32 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, in respect of any tax liability, including any interest, penalty, additional amount, or addition to the tax, of such individual:

(1) Whether any of the following acts was performed within the time prescribed therefor: (A) Filing any return of income tax; (B) payment of any income tax or installment thereof; (C) filing a notice of appeal with the director of taxation or the state court of tax appeals for redetermination of a deficiency or for a review of a decision rendered by either the director or the state court of tax appeals; (D) allowance of a credit or refund of any income tax; (E) filing a claim for credit or refund of any income tax; (F) bringing suit upon any such claim for credit or refund; (G) assessment of any income tax; (H) giving or making any notice or demand for the payment of any income tax, or with respect to any liability to the state of Kansas in respect of any income tax; (I) collection, by the director of taxation or his or her agent, by warrant, levy or otherwise, of the amount of any liability in respect to any income tax; (J) bringing suit by the state of Kansas, or any officer on its behalf, in respect to any liability in respect of any income tax; and (K) any other act required or permitted under the Kansas income tax act specified in rules and regulations adopted by the secretary of revenue under this section;

(2) the amount of any credit or refund.

(e) (1) Subsection (d) shall not apply for purposes of determining the amount of interest on any overpayment of tax.

(2) If an individual is entitled to the benefits of subsection (d) with respect to any return and such return is timely filed, (determined after the application of such subsection) subsection (d), subsections (e)(5) and (e)(7) of K.S.A. 79-32,105, and amendments thereto, shall not apply.

(f) The provisions of subsection (d) and the subsequent subsections of this section subsections (d) through (j) shall apply to the spouse of any individual entitled to the benefits of subsection (d). Except in the case of
the combat zone designated for purposes of the Vietnam conflict, the
preceding sentence this subsection shall not cause subsection (d) and the
subsequent subsections of this section sections (d) through (j) to apply for
any spouse for any taxable year beginning more than two years after the
date designated under 26 U.S.C. § 112, and amendments thereto, as the
date of termination of combatant activities in a combat zone.

(g) The period of service in the area referred to in subsection (d)
shall include the period during which an individual entitled to benefits
under subsection (d) is in a missing status, within the meaning of 26

(h) (1) Notwithstanding the provisions of subsection (d), any action
or proceeding authorized by K.S.A. 79-3229, and amendments thereto, as
well as any other action or proceeding authorized by law in connection
therewith, may be taken, begun or prosecuted. In any other case in which
the secretary determines that collection of the amount of any assessment
would be jeopardized by delay, the provisions of subsection (d) shall not
operate to stay collection of such amount by levy or otherwise as
authorized by law. There shall be excluded from any amount assessed or
collected pursuant to this subsection the amount of interest, penalty,
additional amount, and addition to the tax, if any, in respect of the period
disregarded under subsection (d). In any case to which this paragraph
subsection relates, if the secretary is required to give any notice to or
make any demand upon any person, such requirement shall be deemed to
be satisfied if the notice or demand is prepared and signed, in any case in
which the address of such person last known to the secretary is in an area
for which United States post offices under instructions of the postmaster
general are not, by reason of the combatant activities, accepting mail for
delivery at the time the notice or demand is signed. In such case the
notice or demand shall be deemed to have been given or made upon the
date it is signed.

(2) The assessment or collection of any tax under the provisions of
article 32 of chapter 79 of the Kansas Statutes Annotated, and
amendments thereto, or any action or proceeding by or on behalf of the
state in connection therewith, may be made, taken, begun or prosecuted in
accordance with law, without regard to the provisions of subsection (d),
unless prior to such assessment, collection, action or proceeding it is
ascertained that the person concerned is entitled to the benefits of
subsection (d).

(i) (1) Any individual who performed desert shield services, (and the
spouse of such individual), shall be entitled to the benefits of subsection
(d) and the subsequent subsections of this section subsections (d) through
(j) in the same manner as if such services were services referred to in
subsection (d).
(2) For purposes of this subsection, the term "desert shield services"
means any services in the armed forces of the United States or in support
of such armed forces if:
(A) Such services are performed in the area designated by the
president as the "persian gulf desert shield area"; and
(B) such services are performed during the period beginning on
August 2, 1990, and ending on the date on which any portion of the area
referred to in subsection (i) (2) (A) is designated by the
president as a combat zone pursuant to 26 U.S.C. § 112.
(j) For purposes of subsection (d), the term "qualified
hospitalization" means:
(1) Any hospitalization outside the United States; and
(2) any hospitalization inside the United States, except that not more
than five years of hospitalization may be taken into account under this
subsection. This subsection shall not apply for purposes of applying subsection (d) and the subsequent subsections of this section subsections (d) through (j) with respect to the spouse of an
individual entitled to the benefits of subsection (d).
Sec. 3. K.S.A. 2010 Supp. 79-3221 is hereby repealed.
Sec. 4. This act shall take effect and be in force from and after its
publication in the statute book.