AN ACT concerning income taxation; providing a checkoff for the Kansas arts commission checkoff fund.

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

Section 1. (a) For the taxable years commencing after December 31, 2012, each Kansas state individual income tax return form shall contain a designation as follows:

Kansas Arts Commission Checkoff Fund. Check if you wish to donate, in addition to your tax liability, or designate from your refund, $1, $5, $10 or $__.

(b) The director of taxation of the department of revenue shall determine annually the total amount designated for contribution to the Kansas arts commission checkoff fund pursuant to subsection (a) and shall report such amount to the state treasurer who shall credit the entire amount thereof to the Kansas arts commission checkoff fund which fund is hereby established in the state treasury. All moneys deposited in such fund shall be used solely for the purpose of funding the Kansas arts commission. 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 such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of such fund. 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 chairperson of the Kansas arts commission.

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