

**79-32,100a. Withholding tax; deduction by payer required.** (a) Every payer who is required under federal law to withhold upon payments other than wages as defined by K.S.A. 79-3295, and amendments thereto, shall deduct and withhold an amount to be determined in accordance with K.S.A. 2014 Supp. 79-32,100d, and amendments thereto.

(b) A determination by the internal revenue service that relieves a payer from withholding responsibility with respect to payments other than wages to a payee shall also apply for Kansas income tax withholding purposes. Whenever a payer is required to reinstate withholding for federal income tax with regard to any payee, such obligation shall be equally applicable for Kansas withholding purposes.

(c) Every payer who is required under federal law to withhold upon payments of a pension, annuity or other deferred income, as defined by K.S.A. 79-3295, and amendments thereto, shall deduct and withhold an amount to be determined in accordance with K.S.A. 2014 Supp. 79-32,100d, and amendments thereto, whenever the payee is a resident of the state of Kansas.

(d) Every payer who makes a payment of a management fee or a consulting fee to a nonresident shall deduct and withhold an amount to be determined in accordance with K.S.A. 2014 Supp. 79-32,100d, and amendments thereto.

**History:** L. 2000, ch. 184, § 10; L. 2002, ch. 185, § 30; L. 2003, ch. 147, § 41; July 1.