

3  
4 **HOUSE BILL No. 2414**

5  
6 By Committee on Tourism

7  
8 2-7

9  
10 AN ACT concerning tourism; establishing a state tourism advertising  
11 fund.

12  
13 *Be it enacted by the Legislature of the State of Kansas:*

14 Section 1. (a) There is hereby established in the state treasury the  
15 Kansas tourism advertising fund. All moneys credited to such fund shall  
16 be used only for the purpose of advertising Kansas tourism opportunities  
17 to potential tourists both within and outside of the state. Such fund shall  
18 be administered in accordance with this section and the provisions of  
19 appropriation acts. All expenditures from the fund shall be made in ac-  
20 cordance with appropriation acts upon warrants of the director of ac-  
21 counts and reports issued pursuant to vouchers approved by the secretary  
22 of commerce and housing or the secretary's designee.

23 (b) For the taxable year ending December 31, 2001, and in all taxable  
24 years thereafter, the secretary of revenue shall identify all taxpayers iden-  
25 tified by standard industrial classification code numbers 5812, 5813, 7011  
26 and 7033 or the corresponding north american industrial classification  
27 code if appropriate and shall determine the aggregate amount of tax rev-  
28 enues paid by such taxpayers pursuant to the Kansas income tax act and  
29 the state sales tax pursuant to K.S.A. 79-3601 et seq. and amendments  
30 thereto. For the taxable year ending December 31, 2002, and for all  
31 taxable years thereafter, the secretary of revenue shall determine an  
32 amount, if any, by which such revenues have increased over the preceding  
33 taxable year. The secretary shall then certify an amount to the director of  
34 accounts and reports equal to the amount by which such revenues have  
35 increased in excess of 3% above the previous taxable year.

36 (c) On July 1, 2003, and annually on July 1 of each year thereafter or  
37 as soon thereafter as sufficient moneys are available, the ~~secretary~~ **direc-**  
38 **tor** of accounts and reports shall transfer 50% of such certified amount  
39 from the state general fund to the credit of the state tourism advertising  
40 fund.

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