

**SENATE BILL No. 539**

By Committee on Assessment and Taxation

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AN ACT relating to taxation; declaring a tax amnesty period for certain excise and income tax liability.

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

Section 1. (a) Commencing on July 1, 2002, and ending on September 30, 2002, no criminal or civil penalty shall be imposed against any taxpayer who, for any tax period ending prior to January 1, 2001, has failed to file a return, or has filed a return understating tax liability, relating to any state imposed excise tax, including the state income tax, if such taxpayer files a correct return or correct amended return, as the case requires, and accompanies the same with payment of the tax owing with interest accrued thereon.

(b) The provisions of subsection (a) shall not be applicable with respect to any tax liability which has been assessed by the department of revenue prior to July 1, 2002.

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