

As Amended by House Committee

(Corrected)

Session of 2004

HOUSE BILL No. 2648

By Committee on Taxation

1-29

11 AN ACT concerning taxation; relating to suspension or revocation of ve-
12 hicle dealer's license for failure to remit sales tax; amending K.S.A. 8-
13 2411 and repealing the existing section.

14

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

16 Section 1. K.S.A. 8-2411 is hereby amended to read as follows: 8-
17 2411. (a) When any licensee is found to be allegedly violating any of the
18 applicable provisions of this act, or any order or rule and regulation
19 adopted pursuant thereto, the director upon the director's own motion
20 or upon complaint may commence a hearing against the licensee, which
21 hearing shall be conducted in accordance with the provisions of the Kan-
22 sas administrative procedure act.

23 (b) Any person who is found to have violated any applicable provi-
24 sions of this act, any rule and regulation adopted pursuant thereto or any
25 applicable order of the director shall be subject to a civil penalty of not
26 less than \$50 nor more than \$1,000 for each violation or such person's
27 license may be suspended or revoked or both civil penalty and license
28 suspension or revocation, *except that in addition to any civil penalty im-*
29 *posed pursuant to this subsection, the director shall suspend or revoke*
30 *the license of any person who is found to have violated the provisions of*
31 *K.S.A. 79-3601 et seq., and amendments thereto, by the failure to file*
32 *returns and remit sales tax as required pursuant to K.S.A. 79-3607, and*
33 *amendments thereto, or the provisions of K.S.A. 79-3294 et seq., and*
34 **amendments thereto, by the failure to file returns and remit with-**
35 **holding tax as required pursuant to K.S.A. 79-3298, and amend-**
36 **ments thereto, for three consecutive months.**

37 (c) Any party aggrieved by the decision of the director may appeal
38 the same to the district court in accordance with the provisions of the act
39 for judicial review and civil enforcement of agency actions.

40 Sec. 2. K.S.A. 8-2411 is hereby repealed.

41 Sec. 3. This act shall take effect and be in force from and after its
42 publication in the statute book.