

HOUSE BILL No. 2787

By Committee on Taxation

2-10

AN ACT concerning sales taxation; relating to sales tax reimbursement payment; destination-based sourcing implementation costs of retailer.

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

Section 1. Retailers who: (a) Are required to file returns and remit retailer's sales or use tax monthly; (b) have total state and local retailer's sales or use tax liability of less than \$20,000 for all reporting periods in the previous calendar year; and (c) report and remit local retailer's sales or use tax to multiple taxing jurisdictions in this state on such retailer's returns pursuant to the destination-based sourcing provisions as provided by K.S.A. 2003 Supp. 79-3670 *et seq.*, and amendments thereto, are entitled to a payment from the sales tax refund fund of an amount not to exceed \$1,000 for reimbursement of costs such retailer has incurred during the period commencing May 22, 2003, and ending July 1, 2004, to purchase computer hardware or other equipment, computer software, or modification of computer software necessary for such retailer to implement such destination-based sourcing provisions. The reimbursement shall not include any payroll expense of the retailer. Any retailer seeking such reimbursement payment shall file a claim with the secretary not later than December 31, 2004, in the manner required by the secretary. Such claim shall contain documentation sufficient to prove that the costs were incurred and such costs qualify for reimbursement, as determined by the secretary.

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