

SENATE BILL No. 468

By Committee on Assessment and Taxation

2-6

9 AN ACT concerning taxation; relating to delinquent taxes and returns;
10 revocation or nonrenewal of certain professional licenses; procedures.

11

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

13 Section 1. (a) As used in this act:

14 (1) "License" means a certificate, permit, registration or other doc-
15 ument issued by a licensing body as evidence of a licensee's authority to
16 practice a profession in this state, and includes any such license issued
17 pursuant to K.S.A. 1-301 *et seq.*; K.S.A. 65-5801 *et seq.*; K.S.A. 65-6301
18 *et seq.*; K.S.A. 65-6401 *et seq.*; K.S.A. 65-6601 *et seq.*; K.S.A. 65-1401 *et*
19 *seq.*; K.S.A. 65-2801 *et seq.*; K.S.A. 65-2001 *et seq.*; K.S.A. 65-28a01 *et*
20 *seq.*; K.S.A. 65-2901 *et seq.*; K.S.A. 65-5401 *et seq.*; K.S.A. 65-5501 *et seq.*;
21 K.S.A. 65-6901; K.S.A. 65-7201 *et seq.*; K.S.A. 40-240 *et seq.*; K.S.A. 7-
22 103 and the rules for attorney registration of the supreme court; K.S.A.
23 65-1701 *et seq.*; K.S.A. 65-1101 *et seq.*; K.S.A. 65-4201 *et seq.*; K.S.A. 65-
24 1501 *et seq.*; K.S.A. 65-1601 *et seq.*; K.S.A. 58-4101 *et seq.*; K.S.A. 58-
25 3034 *et seq.*; K.S.A. 17-1254 *et seq.*; K.S.A. 65-6501 *et seq.*; K.S.A. 74-
26 7001 *et seq.* and K.S.A. 47-814 *et seq.*, and amendments thereto;

27 (2) "licensing body" means an official, agency, board or other entity
28 of the state which authorizes individuals to practice a profession in this
29 state and issues a license, certificate, permit, registration or other au-
30 thorization to an individual so authorized, and includes the board of ac-
31 countancy, behavioral sciences regulatory board, dental board, board of
32 healing arts, insurance department, board of mortuary arts, board of nurs-
33 ing, board of examiners in optometry, board of pharmacy, real estate
34 appraisal board, real estate commission, securities commissioner, speech-
35 language pathology and audiology board, supreme court, board of tech-
36 nical professions and board of veterinary examiners;

37 (3) "licensee" means an individual who is or may be authorized to
38 practice a profession in this state and has been issued a license by a
39 licensing body and includes: Attorney, certified public accountant, pro-
40 fessional counselor, social worker, marriage and family therapist, clinical
41 marriage and family therapist, alcohol or drug abuse counselor, dentist,
42 dental hygienist, medical doctor, osteopathic physician, chiropractor, po-
43 diatrist, physician's assistant, physical therapist, occupational therapist,

1 respiratory therapist, athletic trainer, naturopathic doctor, insurance
2 agent, embalmer, funeral director, assistant funeral director, practical
3 nurse, professional nurse, mental health technician, optometrist, phar-
4 macist, real estate appraiser, real estate salesman, real estate broker, se-
5 curities broker-dealer, securities investment advisor, speech-language pa-
6 thologist, audiologist, engineer, architect, land surveyor, landscape
7 architect, geologist, veterinarian and veterinarian technician; and

8 (4) “taxes” means any taxes owed to the state by the licensee, includ-
9 ing any penalties and interest.

10 Sec. 2. All licensing bodies of this state shall have or shall adopt pro-
11 cedures for the denial of renewal of a license if the licensing body receives
12 information showing an applicant for the renewal of an existing license is
13 not current in the payment of taxes or the filing of tax returns.

14 Sec. 3. (a) Except as specifically provided by this act, no license shall
15 be renewed unless the applicant seeking renewal of a license is current
16 in the payment of all taxes owed to the state and has filed all tax returns
17 due with the state.

18 (b) The provisions of subsection (a) shall not apply to taxes which are
19 under formal appeal or for which an agreement for the payment of such
20 taxes has been entered into by the applicant for licensure and the de-
21 partment of revenue and the applicant for licensure is current in the
22 payments under such agreement.

23 Sec. 4. (a) Not less than 90 days prior to the renewal date for any
24 license, the licensing body shall provide to the secretary of revenue a list
25 of all licenses, subject to such renewal date, including the name, address,
26 social security number and date of renewal of each licensee. Such list
27 shall be provided electronically in the format required by the secretary
28 of revenue. Within 30 days of receipt of such list from the licensing body,
29 the secretary of revenue shall notify those licensees who are not current
30 in the payment of taxes owed to the state or who have failed to file a tax
31 return with the state, and shall further notify the licensing body of such
32 delinquent licensees and the reason for delinquency.

33 (b) If information received pursuant to subsection (a) from the sec-
34 retary of revenue shows that the licensee is not current in the payment
35 of taxes owed to the state or has failed to file a tax return with the state,
36 the licensing body shall not renew the license unless the licensing body
37 receives a tax clearance certificate from the secretary of revenue verifying
38 that the licensee has paid all taxes owed to the state and filed all tax returns
39 due to the state.

40 Sec. 5. If a license is not renewed pursuant to this act, any funds paid
41 by the licensee for renewal shall not be refunded by the licensing body.

42 Sec. 6. In any review of the licensing body’s actions pursuant to this
43 act, conducted by the licensing body at the request of the licensee, the

1 issues on such review shall be limited to the identity of the licensee and
2 the validity of the notice sent by the licensing body pursuant to section
3 4, and amendments thereto. The licensing body shall have no jurisdiction
4 over issues related to the tax obligation of the licensee.

5 Sec. 7. Any individual obtaining a license from a licensing body shall
6 provide the licensing body such individual's social security number.

7 Sec. 8. (a) Notwithstanding any provision of law prohibiting disclo-
8 sure by the department of revenue of the contents of taxpayer records or
9 information and notwithstanding any confidentiality statute of any state
10 agency or licensing body, all information exchanged among or disclosed
11 by the department of revenue, the licensing body and the debtor neces-
12 sary to accomplish and effectuate the intent of this act is lawful.

13 (b) The information obtained by a licensing body from the depart-
14 ment of revenue in accordance with the exemption authorized by sub-
15 section (a) shall be used only for the purpose authorized by this act. Any
16 person employed by, or formerly employed by, a licensing body, and who
17 receives information subject to the provisions of K.S.A. 79-3234, and
18 amendments thereto, or other information designated by law as confi-
19 dential, shall be subject to the same duty of confidentiality with respect
20 to such confidential information imposed by law on officers and employ-
21 ees of the department of revenue and shall be subject to any civil or
22 criminal penalties imposed by law for violations of such duty of
23 confidentiality.

24 Sec. 9. This act shall take effect and be in force from and after its
25 publication in the statute book.