

SENATE BILL No. 470

By Senators Corbin and Donovan

2-6

9 AN ACT concerning sales taxation; relating to remittance credits for col-
10 lection services provided by retailers.

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

13 Section 1. Except as otherwise provided, on and after the date that
14 legislation enacted by the United States congress becomes effective that
15 authorizes the secretary of revenue to require some out-of-state, remote
16 sellers lacking physical presence in this state to collect and remit state
17 and local sales or use taxes, there shall be allowed as a credit to each
18 remittance of sales and compensating use tax pursuant to the provisions
19 of the Kansas retailers' sales tax and the Kansas compensating tax acts
20 required to be made by a retailer, an amount equal to 0.5% of such
21 remittance. The total credit amount pursuant to this section for any
22 month shall not exceed \$1,000 for each retailer.

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