HOUSE BILL No. 2001

By Representative Otto

6-22

9 AN ACT relating to taxation; imposing a special guest worker payroll tax
10 on income earned in Kansas by certain non-citizens of the United
11 States; concerning procedures relating thereto.
12
13 *Be it enacted by the Legislature of the State of Kansas:*
14 Section 1. (a) As used in this section, "guest worker" means a person
15 who is a non-citizen of the United States and who earns income in Kansas,
16 other than income from service as an active member of the United States
17 military or income earned from a foreign government by a person who is
18 in the United States under diplomatic passport.
19 (b) Commencing July 1, 2006, and ending July 30, 2012, there is
20 hereby imposed a special guest worker payroll tax on income earned in
21 this state by guest workers. The tax shall be in an amount of 3% of the
22 income earned in Kansas.
23 (c) The tax imposed by this section shall be deducted from wages
24 paid by the employer and shall be remitted to the Kansas department of
25 revenue in accordance with rules and regulations of the secretary of rev-
26 enue for deposit in the state general fund to assist in the payment of
27 appropriations for bilingual and other education expenses.
28 (d) The secretary of revenue is hereby authorized to adopt rules and
29 regulations deemed necessary for the collection of the tax imposed by
30 this section.
31 (e) Employers failing to collect or remit the tax imposed by this sec-
32 tion shall be subject to a civil penalty of up to $10,000 per occurrence
33 plus the amount of estimated taxes not collected or remitted. Before
34 imposing any such penalty, the secretary of revenue shall give each person
35 notice and an opportunity to be heard at a hearing held pursuant to the
36 Kansas administrative procedures act.
37 (f) The tax imposed by this section shall be in addition to other taxes
38 provided by law.
39 Sec. 2. This act shall take effect and be in force from and after its
40 publication in the Kansas register.