

## HOUSE BILL No. 2008

By Select Committee on School Finance

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.

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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.