

## HOUSE BILL No. 2431

By Committee on Taxation

2-7

---

9 AN ACT concerning taxation; relating to imposition of transient guest  
10 tax on certain activities of the Kansas department of wildlife and parks;  
11 amending K.S.A. 12-1692 and 12-1696 and repealing the existing  
12 sections.  
13

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

15 Section 1. K.S.A. 12-1692 is hereby amended to read as follows: 12-  
16 1692. As used in this act, the following words and phrases shall have the  
17 meanings respectively ascribed to them herein:

18 (a) "Person" means an individual, firm, partnership, corporation, joint  
19 venture or other association of persons; *and specifically means the Kansas*  
20 *department of wildlife and parks when engaged in the business specifically*  
21 *taxable under the provisions of K.S.A. 12-1692 et seq., and amendments*  
22 *thereto, on property designated as part of the state park system pursuant*  
23 *to K.S.A. 32-837 et seq., and amendments thereto;*

24 (b) "Hotel, motel or tourist court" means any structure or building  
25 which contains rooms furnished for the purposes of providing lodging,  
26 which may or may not also provide meals, entertainment or various other  
27 personal services to transient guests, and which is kept, used, maintained,  
28 advertised or held out to the public as a place where sleeping accom-  
29 modations are sought for pay or compensation by transient or permanent  
30 guests and having more than two bedrooms furnished for the accom-  
31 modation of such guests. *"Hotel, motel or tourist" includes cabins and*  
32 *other structures on property designated as part of the state park system*  
33 *pursuant to K.S.A. 32-837 et seq., and amendments thereto;*

34 (c) "Transient guest" means a person who occupies a room in a hotel,  
35 motel or tourist court for not more than 28 consecutive days;

36 (d) "Business" means any person engaged in the business of renting,  
37 leasing or letting living quarters, sleeping accommodations, rooms or a  
38 part thereof in connection with any motel, hotel or tourist court;

39 (e) "Convention and tourism promotion" means: (1) Activities to at-  
40 tract visitors into the community through marketing efforts, including  
41 advertising, directed to at least one of the five basic convention and tour-  
42 ism market segments consisting of group tours, pleasure travelers, asso-  
43 ciation meetings and conventions, trade shows and corporate meetings

1 and travel; and (2) support of those activities and organizations which  
2 encourage increased lodging facility occupancy; and

3 (f) “Accommodations broker” means any business which maintains  
4 an inventory of two or more rooms in one or more locations which are  
5 offered for pay to a person or persons for not more than 28 consecutive  
6 days.

7 Sec. 2. K.S.A. 12-1696 is hereby amended to read as follows: 12-  
8 1696. As used in this act, the following words and phrases shall have the  
9 meanings respectively ascribed to them herein:

10 (a) “Person” means an individual, firm, partnership, corporation, joint  
11 venture or other association of persons; *and specifically means the Kansas*  
12 *department of wildlife and parks when engaged in the business specifically*  
13 *taxable under the provisions of K.S.A. 12-1696 et seq., and amendments*  
14 *thereto, on property designated as part of the state park system pursuant*  
15 *to K.S.A. 32-837 et seq., and amendments thereto;*

16 (b) “Hotel, motel or tourist court” means any structure or building  
17 which contains rooms furnished for the purposes of providing lodging,  
18 which may or may not also provide meals, entertainment or various other  
19 personal services to transient guests, and which is kept, used, maintained,  
20 advertised or held out to the public as a place where sleeping accom-  
21 modations are sought for pay or compensation by transient or permanent  
22 guests and having more than two bedrooms furnished for the accom-  
23 modation of such guests. *“Hotel, motel or tourist court” includes cabins*  
24 *and other structures on property designated as part of the state park*  
25 *system pursuant to K.S.A. 32-837 et seq., and amendments thereto;*

26 (c) “Transient guest” means a person who occupies a room in a hotel,  
27 motel or tourist court for not more than 28 consecutive days;

28 (d) “Business” means any person engaged in the business of renting,  
29 leasing or letting living quarters, sleeping accommodations, rooms or a  
30 part thereof in connection with any motel, hotel or tourist court;

31 (e) “Convention and tourism promotion” means: (1) Activities to at-  
32 tract visitors into the community through marketing efforts, including  
33 advertising, directed to at least one of the five basic convention and tour-  
34 ism market segments consisting of group tours, pleasure travelers, asso-  
35 ciation meetings and conventions, trade shows and corporate meetings  
36 and travel; and (2) support of those activities and organizations which  
37 encourage increased lodging facility occupancy; and

38 (f) “Accommodations broker” means any business which maintains  
39 an inventory of two or more rooms in one or more locations which are  
40 offered for pay to a person or persons for not more than 28 consecutive  
41 days.

42 Sec. 3. K.S.A. 12-1692 and 12-1696 are hereby repealed.

1     Sec. 4. This act shall take effect and be in force from and after its  
2     publication in the statute book.