

SENATE BILL No. 126

By Committee on Ways and Means

1-19

9 AN ACT concerning sales taxation; relating to registration certificates;
10 criminal penalty for certain actions related thereto; amending K.S.A.
11 2006 Supp. 79-3608 and repealing the existing section.
12

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

14 Section 1. K.S.A. 2006 Supp. 79-3608 is hereby amended to read as
15 follows: 79-3608. (a) (1) Except as otherwise provided, it shall be un-
16 lawful for any person to engage in the business of selling tangible personal
17 property at retail or furnishing taxable services in this state without a
18 registration certificate from the director of taxation.

19 (2) Application for such certificate shall be made to the director upon
20 forms furnished by the director, and shall state the name of the applicant,
21 the address or addresses at which the applicant proposes to engage in
22 such business, and the character of such business. Utilities taxable under
23 this act shall not be required to register but shall comply with all other
24 provisions of this act. The taxpayer may be registered by an agent. Such
25 appointment of the agent by the taxpayer shall be in writing and submit-
26 ted to the director. The taxpayer shall be issued a registration certificate
27 to engage in the business for which application is made unless the appli-
28 cant at the time of making such application owes any sales tax, penalty or
29 interest, and in such case, before a registration certificate is issued, the
30 director of taxation shall require the applicant to pay the amount owed.

31 (b) A separate registration certificate shall be issued for each place
32 of business, and shall be conspicuously displayed therein.

33 (c) A seller registering under the agreement is considered registered
34 in this state and shall not be required to pay any registration fees or other
35 charges to register in this state if the seller has no legal requirement to
36 register. A written signature from the seller registering under the agree-
37 ment is not required. An agent may register a seller under uniform pro-
38 cedures determined by the secretary. A seller may cancel its registration
39 under the system at any time under uniform procedures determined by
40 the secretary. Cancellation does not relieve the seller of its liability for
41 remitting to this state any taxes collected.

42 (d) *Violation of the provisions of subsection (a)(1) is a class A, non-*
43 *person misdemeanor.*

- 1 Sec. 2. K.S.A. 2006 Supp. 79-3608 is hereby repealed.
- 2 Sec. 3. This act shall take effect and be in force from and after its
- 3 publication in the statute book.