

HOUSE BILL No. 2962

By Committee on Taxation

3-11

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

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

13 Section 1. There shall be allowed as a credit to each remittance re-
14 quired to be made by a retailer of sales tax pursuant to the Kansas re-
15 tailers' sales tax act and compensating use tax pursuant to the Kansas
16 compensating use tax act, an amount equal to the following: (1) If the
17 amount of total state and local retailers' sales tax or compensating use tax
18 liability of such retailer does not exceed \$10,000 for the retailer's required
19 filing period, an amount equal to 3% of such remittance; and (2) if the
20 amount of total state and local retailers' sales tax or compensating use tax
21 liability of such retailer exceeds \$10,000 but does not exceed \$50,000 for
22 such retailers' required filing period, an amount equal to 1.5% of such
23 remittance.

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