

**HOUSE BILL No. 2603**

By Committee on Taxation

2-3

1 AN ACT concerning compensating use tax; relating to remittance, income  
2 tax return form and instructions.

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

5 Section 1. (a) In order to raise awareness of liabilities of use taxes  
6 levied in article 37 of chapter 79 of the Kansas Statutes Annotated, and  
7 amendments thereto, for purchases of tangible personal property made  
8 outside this state to be consumed within this state, and to increase  
9 compliance with such provisions of law, the director of taxation is hereby  
10 directed to include a line for the remittance of use tax on individual tax  
11 returns for tax years beginning on or after July 1, 2016.

12 (b) The director shall include the following information in the income  
13 tax form instructions:

14 (1) An explanation of an individual's obligation to pay use tax on  
15 items purchased from mail order, internet or other sellers that do not  
16 collect state and local sales and use taxes on the items; and

17 (2) a method to help an individual determine the amount of use tax  
18 the individual owes. The method may include a table that gives the  
19 average amounts of use tax payable by taxpayers in various income  
20 ranges.

21 (c) No penalties or interest shall be applied with respect to any taxes  
22 remitted pursuant to the provisions of this section.

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