*Session of 2025*

# SENATE BILL No. 109

By Committee on Assessment and Taxation

1-29

AN ACT concerning sales and compensating use taxation; relating to the collection and remittance of taxes; providing a credit to retailers.

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

Section 1. Except as otherwise provided, there shall be allowed as a credit to each remittance of sales and compensating use tax pursuant to the provisions of the Kansas retailers' sales tax and the Kansas compensating tax acts required to be made by a retailer, an amount equal to 1.5% of such remittance. The total credit amount pursuant to this section for each month shall not exceed $300 for each retailer. For purposes of this section, any retailer that files a consolidated return for reporting sales and compensating use tax prior to January 1, 2025, is subject to the $300 per retailer limitation provided in this section even if such retailer no longer files a consolidated return after such date.

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