

## SENATE BILL No. 227

By Senators Pyle, Brownlee, Donovan, Jordan, Journey, O'Connor, Ost-  
meyer, Palmer and Petersen

2-9

---

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

12

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

14 Section 1. Except as otherwise provided, there shall be allowed as a  
15 credit to each remittance of sales and compensating use tax pursuant to  
16 the provisions of the Kansas retailers' sales tax and the Kansas compen-  
17 sating tax acts required to be made by a retailer, an amount equal to 2%  
18 of such remittance. The total credit amount pursuant to this section for  
19 each reporting period shall not exceed \$2,000 for each retailer.

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