

As Amended by House Committee

[As Amended by Senate Committee of the Whole]

As Amended by Senate Committee

Session of 2007

SENATE BILL No. 347

By Committee on Federal and State Affairs

2-14

14 AN ACT concerning income tax; relating to withholding; annual state-
15 ment, electronic filing; amending K.S.A. 2006 Supp. 79-3299 and re-
16 pealing the existing section.

17

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

19 Section 1. K.S.A. 2006 Supp. 79-3299 is hereby amended to read as
20 follows: 79-3299. (a) Every employer, payer, person or organization de-
21 ducting and withholding tax, on or before January 31 of each year, shall
22 prepare a statement for each employee or payee on a form prescribed by
23 the director stating the amount of wages or payments other than wages
24 subject to Kansas income tax paid during the preceding year, the total
25 amount of tax withheld, if any, from such wages or payments other than
26 wages by the employer, payer, person or organization pursuant to this act
27 and such other information as may be prescribed by the director. One
28 copy of such statement shall be filed by the employer, payer, person or
29 organization with the division of taxation on or before the last day of
30 February of each year. ~~If **Except as otherwise provided, if** [If]~~ the
31 employer, payer, person or organization files statements which report
32 such withholding information for ~~51~~ ~~100-51~~ **[250]** or more employees or
33 payees, the statements shall be filed by electronic means. ~~With regard to~~
34 ~~the filing of statements required to be filed pursuant to this section for~~
35 ~~such wages paid and amount of tax withheld during calendar year 2006,~~
36 ~~any employer, payer, person or organization that files statements which~~
37 ~~report such wages paid and withholding information for at least 51 em-~~
38 ~~ployees or payees but less than 100 employees or payees with the division~~
39 ~~of taxation on or before February 28, 2007, by means other than electronic~~
40 ~~means, shall be deemed to be in compliance with the provisions of this~~
41 ~~section as it existed prior to the effective date of this act, and no penalties~~
42 ~~shall be imposed against such employer, payer, person or organization.~~
43 ~~**If filing such statements by electronic means would be a hardship**~~

1 ~~for any such employer, payer, person or organization, the secretary~~
2 ~~may permit such statements to be filed other than by electronic~~
3 ~~means.~~ If filing such statements by electronic means would be a
4 hardship for any such employer, payer, person or organization, the
5 secretary may permit such statements to be filed other than by
6 electronic means. *[With regard to the filing of statements required*
7 *to be filed pursuant to this section for such wages paid and amount*
8 *of tax withheld during calendar year 2006, any employer, payer,*
9 *person or organization that files statements which report such*
10 *wages paid and withholding information for at least 51 employees*
11 *or payees but less than 250 employees or payees with the division*
12 *of taxation on or before February 28, 2007, by means other than*
13 *electronic means, shall be deemed to be in compliance with the pro-*
14 *visions of this section as it existed prior to the effective date of this*
15 *act, and no penalties shall be imposed against such employer, payer,*
16 *person or organization.]* Two copies of such statement shall be given
17 to the employee or payee concerned, one of which will be filed by the
18 employee or payee with the tax return required by this chapter.

19 (b) In the case of an employee whose employment is terminated be-
20 fore the end of a calendar year, the statement required by subsection (a)
21 may be mailed at the time provided in that subsection to the last known
22 address of the employee, or issued at the time of the last payment to the
23 employee, at the employer's option.

24 (c) Any employer, payer, person or organization deducting and with-
25 holding tax who intentionally fails to furnish a statement to an employee
26 or payee as required under the provisions of subsections (a) and (b) shall
27 be guilty of a nonperson misdemeanor and upon conviction thereof shall
28 be punished by a fine not exceeding \$100 for each such offense.

29 (d) The annual statement of wages and salaries paid and amount with-
30 held required by this section shall be in lieu of the annual information
31 return required under K.S.A. 79-3222, and amendments thereto.

32 Sec. 2. K.S.A. 2006 Supp. 79-3299 is hereby repealed.

33 Sec. 3. This act shall take effect and be in force from and after its
34 publication in the Kansas register.