

## HOUSE BILL No. 2119

By Representative Otto

1-27

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9 AN ACT relating to taxation; imposing a special tax on wages paid by  
10 certain employers; concerning procedures relating thereto.

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

13 Section 1. (a) (1) Any employer who has been convicted of em-  
14 ploying one or more undocumented guest workers shall pay a tax of 3%  
15 on all wages earned in this state by all employees of such person. Such  
16 tax shall be paid by the employer and shall not be withheld from wages  
17 paid to such employer's employees.

18 (2) The tax on wages required by this section shall be paid for a period  
19 of five years. The tax payments required by this section shall be for the  
20 tax years commencing on and after December 31 of the year in which  
21 the conviction occurs.

22 (3) The tax imposed by this section shall be remitted to the Kansas  
23 department of revenue in accordance with rules and regulations of the  
24 secretary of revenue for deposit in the state general fund.

25 (4) The tax imposed by this section shall be in addition to other taxes  
26 provided by law.

27 (b) As used in this section:

28 (1) "Employee" shall have the meaning ascribed to it in K.S.A. 44-  
29 313 and amendments thereto.

30 (2) "Employer" shall have the meaning ascribed to it in K.S.A. 44-  
31 313 and amendments thereto.

32 (3) "Guest worker" means a person who is an undocumented non-  
33 citizen of the United States and who earns income in Kansas, other than  
34 income from service as an active member of the United States military  
35 or income earned from a foreign government by a person who is in the  
36 United States under diplomatic passport.

37 (4) "Wages" shall have the meaning ascribed to it in K.S.A. 44-313  
38 and amendments thereto.

39 (c) The secretary of revenue is hereby authorized to adopt rules and  
40 regulations deemed necessary for the collection of the tax imposed by  
41 this section.

42 Sec. 2. This act shall take effect and be in force from and after its  
43 publication in the Kansas register.