

HOUSE BILL No. 2464

By Committee on Taxation

1-15

9 AN ACT concerning taxation; relating to delinquent taxes; establishing
10 service fee for taxpayers on installment payment plans.

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

13 Section 1. For any tax established pursuant to law which is admin-
14 istered by the Kansas department of revenue, any taxpayer having a de-
15 linquent tax liability and applying to the department to enter into an
16 installment payment plan to pay off such liability shall be assessed an
17 application service fee of \$10. Such fee shall be deposited in the recovery
18 fund for enforcement actions and attorney fees. The secretary of revenue
19 shall remit all moneys received by or for the secretary from such fees and
20 collected under this section to the state treasurer in accordance with the
21 provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of
22 each such remittance, the state treasurer shall deposit the entire amount
23 in the state treasury to the credit of the recovery fund for enforcement
24 actions and attorney fees. All expenditures from the recovery fund for
25 enforcement actions and attorney fees shall be made in accordance with
26 appropriation acts upon warrants of the director of accounts and reports
27 issued pursuant to vouchers approved by the secretary of revenue or by
28 a person or persons designated by the secretary.

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