

As Amended by Senate Committee

Session of 2010

SENATE BILL No. 406

By Committee on Assessment and Taxation

1-21

10 AN ACT concerning taxation; relating to delinquent taxes; establishing
11 service fee for taxpayers on installment payment plans.
12

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

14 Section 1. For any tax established pursuant to law which is admin-
15 istered by the Kansas department of revenue, any taxpayer having a de-
16 linquent tax liability and ~~applying to the department to enter into an~~
17 ~~installment payment plan to pay off such liability shall be assessed an~~
18 ~~application~~ ***entering into an agreement with the department provid-***
19 ***ing for an installment payment plan allowing the pay off of such***
20 ***liability in a time period in excess of 90 days from the date when***
21 ***such agreement is entered into shall be assessed a*** service fee of \$10.

22 Any such fees collected pursuant to this section shall be remitted to the
23 state treasurer in accordance with the provisions of K.S.A. 75-4215, and
24 amendments thereto. Upon receipt of each such remittance, the state
25 treasurer shall deposit the entire amount in the state treasury to the credit
26 of the recovery fund for enforcement actions and attorney fees. The sec-
27 retary of revenue shall remit all moneys received by or for the secretary
28 from such fees and collected under this section to the state treasurer in
29 accordance with the provisions of K.S.A. 75-4215, and amendments
30 thereto. Upon receipt of each such remittance, the state treasurer shall
31 deposit the entire amount in the state treasury to the credit of the recov-
32 ery fund for enforcement actions and attorney fees. All expenditures from
33 the recovery fund for enforcement actions and attorney fees shall be made
34 in accordance with appropriation acts upon warrants of the director of
35 accounts and reports issued pursuant to vouchers approved by the sec-
36 retary of revenue or by a person or persons designated by the secretary.

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