

SENATE BILL No. 184

By Committee on Agriculture and Natural Resources

2-4

1 AN ACT concerning the environment; relating to the Kansas drycleaner
2 environmental response act; amending such act to change the penalties
3 for violations thereof; modifying the deductible rate for corrective
4 actions, the environmental surcharge rate and the solvent fee; updating
5 the delinquency penalty related to environmental surcharges and
6 solvent fees; amending K.S.A. 65-34,142, 65-34,144, 65-34,147, 65-
7 34,148, 65-34,150, 65-34,151 and 65-34,154 and repealing the existing
8 sections.

9
10 *Be it enacted by the Legislature of the State of Kansas:*

11 Section 1. K.S.A. 65-34,142 is hereby amended to read as follows:
12 65-34,142. As used in this act:

13 (a) "Chlorinated drycleaning solvent" means any drycleaning solvent
14 ~~which that~~ contains a compound ~~which that~~ has a molecular structure
15 containing the element chlorine.

16 (b) "Corrective action" means those activities described in ~~subsection~~
17 ~~(a) of~~ K.S.A. 65-34,148(a), and amendments thereto.

18 (c) "Corrective action plan" means a plan approved by the secretary
19 to perform corrective action at a drycleaning facility.

20 (d) "Department" means the department of health and environment.

21 (e) "Drycleaning facility" means a commercial establishment that
22 operates, or has operated in the past, in whole or in part for the purpose of
23 cleaning garments or other fabrics utilizing a process that involves any use
24 of drycleaning solvents. "Drycleaning facility" includes all contiguous
25 land, structures and other appurtenances and improvements on the land
26 used in connection with a drycleaning facility but does not include prisons
27 or governmental entities.

28 (f) "Drycleaning solvent" means any and all nonaqueous solvents
29 used or to be used in the cleaning of garments and other fabrics at a
30 drycleaning facility and includes, but is not limited to, perchloroethylene,
31 also known as tetrachloroethylene, and petroleum-based solvents, and the
32 products into which such solvents degrade.

33 (g) "Drycleaning unit" means a machine or device ~~which that~~ utilizes
34 drycleaning solvents to clean garments and other fabrics and includes any

1 associated piping and ancillary equipment and any containment system.

2 (h) "Fund" means the drycleaning facility release trust fund.

3 (i) "Immediate response to a release" means containment and control
4 of a known release ~~in excess of that meets or exceeds~~ a reportable quantity
5 and notification to the department within 48 hours of any known release ~~in~~
6 ~~excess of that meets or exceeds~~ a reportable quantity.

7 (j) "Owner" means any person who owns or leases, or has owned or
8 leased, a drycleaning facility and ~~who~~ is or has been responsible for the
9 operation of drycleaning operations at such drycleaning facility.

10 (k) "Person" means an individual, trust, firm, joint venture,
11 consortium, joint-stock company, corporation, partnership, association or
12 limited liability company. Person does not include any governmental
13 organization.

14 (l) "Release" means any spill, leak, emission, discharge, escape, leak
15 or disposal of drycleaning solvent from a drycleaning facility into the soils
16 or waters of the state.

17 (m) "Reportable quantity" means a known release of a chlorinated
18 drycleaning solvent ~~in excess of that meets or exceeds~~ one quart over a 24-
19 hour period or a known release of a nonchlorinated drycleaning solvent ~~in~~
20 ~~excess of that meets or exceeds~~ one gallon over a 24-hour period.

21 (n) "Retailer" means any business that:-

22 (1)- Is registered for purposes of the Kansas retailers' sales tax act and
23 provides drycleaning, or drycleaning and laundry, services to final
24 consumers; or

25 (2)- has provided a drycleaning, or drycleaning and laundry, facility
26 with a resale exemption certificate and is responsible for charging and
27 collecting retailers' sales tax from final consumers of drycleaning or
28 laundry services.

29 (o) "Secretary" means the secretary of health and environment.

30 Sec. 2. K.S.A. 65-34,144 is hereby amended to read as follows: 65-
31 34,144. (a) It shall be unlawful for any person to:

32 (1) Operate a drycleaning facility in violation of this act, rules and
33 regulations adopted pursuant to this act or orders of the secretary pursuant
34 to this act;

35 (2) prevent or hinder a properly identified officer or employee of the
36 department or other authorized agent of the secretary from entering,
37 inspecting, sampling or responding to a release as authorized by this act;

38 (3) knowingly make any false material statement or representation in
39 any record, report or other document filed, maintained or used for the
40 purpose of compliance with this act;

41 (4) knowingly destroy, alter or conceal any record required to be
42 maintained by this act or rules and regulations adopted under this act;

43 (5) willfully allow a release or knowingly fail to make an immediate

1 response to a release in accordance with this act and rules and regulations
2 pursuant to this act.

3 ~~(b) The director of the division of environment, upon a finding that a~~
4 ~~person has violated a provision of subsection (a), may impose on such~~
5 ~~person an administrative penalty in an amount not to exceed \$500 for~~
6 ~~every violation.~~

7 ~~(c) In assessing an administrative penalty under this section, the~~
8 ~~director of the division of environment shall consider, when applicable, the~~
9 ~~following factors:~~

10 ~~(1) The extent to which the violation presents a hazard to human~~
11 ~~health;~~

12 ~~(2) the extent to which the violation has or may have an adverse~~
13 ~~effect on the environment;~~

14 ~~(3) the amount of the reasonable costs incurred by the state in~~
15 ~~detection and investigation of the violation; and~~

16 ~~(4) the economic savings realized by the person in not complying~~
17 ~~with the provision for which a violation is charged~~*Except as otherwise*
18 ~~provided, a violation of K.S.A. 65-34,145(a), and amendments thereto,~~
19 ~~shall constitute an unlawful act pursuant to K.S.A. 65-3441, and~~
20 ~~amendments thereto, and subject to enforcement actions under K.S.A. 65-~~
21 ~~3445, and amendments thereto, and assessment penalties under K.S.A. 65-~~
22 ~~3446, and amendments thereto. Any order or decision of the director of the~~
23 ~~division of environment or the secretary finding violations pursuant to this~~
24 ~~section shall be subject to notice and opportunity for a hearing pursuant~~
25 ~~to K.S.A. 65-34,153, and amendments thereto~~*The director of the division*
26 *of environment, upon a finding that a person has violated a provision of*
27 *subsection (a), may impose on such person an administrative penalty in*
28 *an amount not to exceed \$500 for every violation.*

29 *(c) In assessing an administrative penalty under this section, the*
30 *director of the division of environment shall consider, when applicable,*
31 *the following factors:*

32 *(1) The extent to which the violation presents a hazard to human*
33 *health;*

34 *(2) the extent to which the violation has or may have an adverse*
35 *effect on the environment;*

36 *(3) the amount of the reasonable costs incurred by the state in*
37 *detection and investigation of the violation; and*

38 *(4) the economic savings realized by the person in not complying*
39 *with the provision for which a violation is charged.*

40 Sec. 3. K.S.A. 65-34,147 is hereby amended to read as follows: 65-
41 34,147. It is the intent of the legislature that, to the maximum extent
42 possible, moneys in the fund be utilized to address contamination resulting
43 from releases of drycleaning solvents. The department is directed to

1 administer the Kansas drycleaner environmental response act under the
2 following criteria:

3 (a) To the maximum extent possible, the department itself should deal
4 with contamination from drycleaning facilities utilizing moneys in the
5 fund. The department should discourage other units of government, both
6 federal and local, including the United States environmental protection
7 agency, from becoming involved in contamination problems resulting from
8 releases from drycleaning facilities.

9 (b) The department should make every reasonable effort to keep sites
10 where drycleaning solvents are involved off of the national priorities list,
11 as defined in 40 C.F.R. 300.5.

12 ~~(c) The department should not seek out contaminated drycleaning~~
13 ~~facility sites because of the existence of the fund or the other provisions of~~
14 ~~this act. The moneys are made available for use as sites are discovered in~~
15 ~~the normal course of the business of the agency.~~

16 ***(d) The department shall not seek out contaminated drycleaning***
17 ***facility sites because of the existence of the fund or the other provisions***
18 ***of this act. The moneys are made available for use as sites are discovered***
19 ***in the normal course of business of the agency. Nothing in this***
20 ***subsection shall be interpreted to prevent the agency from sharing***
21 ***information or advertising the fund, responding to complaints or related***
22 ***information that the agency may obtain that indicates a problem with***
23 ***water quality or other human health concerns related to drycleaning***
24 ***facilities.***

25 ***(d)*** Careful consideration should be given to interim or early
26 corrective action ~~which~~ *that* may result in an overall reduction of risk to
27 human health and the environment and in the reduction of total costs of
28 corrective action at a site. Such interim or early corrective action should
29 receive consideration by the department as a high priority.

30 ~~(e)(d)(e)~~ The department, in its discretion, may use innovative
31 technology to perform corrective action.

32 Sec. 4. K.S.A. 65-34,148 is hereby amended to read as follows: 65-
33 34,148. (a) Whenever a release poses a threat to human health or the
34 environment, the department, consistent with rules and regulations adopted
35 by the secretary pursuant to ~~subsections (d) and (e)~~ of K.S.A. 65-34,143(d)
36 *and (e)*, and amendments thereto, shall expend moneys available in the
37 fund to provide for *the*:

38 (1) Investigation and assessment of ~~a the release from a drycleaning~~
39 ~~facility~~, including costs of investigations and assessments of contamination
40 ~~which~~ *that* may have moved off the drycleaning facility;

41 (2) necessary or appropriate emergency action, including but not
42 limited to treatment, restoration or replacement of drinking water supplies,
43 to ~~assure~~ *ensure* that the human health or safety is not threatened by a

1 release or potential release;

2 (3) remediation of releases from drycleaning facilities, including
3 contamination ~~which~~ *that* may have moved off ~~of~~ the drycleaning facility;
4 ~~which and such~~ remediation shall consist of clean up of affected soil,
5 groundwater and surface waters, using the most ~~cost-effective~~ *cost-*
6 *effective* alternative that is technologically feasible and reliable, provides
7 adequate protection of human health and environment and to the extent
8 practical minimizes environmental damage;

9 (4) operation and maintenance of corrective action;

10 (5) monitoring of releases from drycleaning facilities including
11 contamination ~~which~~ *that* may have moved off ~~of~~ the drycleaning facility;

12 (6) payment of reasonable costs incurred by the secretary in
13 providing field and laboratory services;

14 (7) reasonable costs of restoring property, as ~~nearly~~ *close* as
15 practicable to the conditions that existed prior to *the* activities associated
16 with the investigation of ~~a the~~ release ~~or~~, clean up or remediation activities;

17 (8) removal and proper disposal of wastes generated by ~~a the~~ release
18 of a drycleaning solvent; and

19 (9) payment of costs of corrective action conducted by the department
20 ~~or by other entities other than the department but approved by the~~
21 ~~department, whether or not such corrective action is set out in a corrective~~
22 ~~action plan, provided, however, that reimbursement for corrective action~~
23 ~~costs incurred before the effective date of this act shall be limited to~~
24 ~~\$100,000 per site that have received approval by the department to~~
25 ~~conduct such corrective action, whether or not such corrective action is as~~
26 ~~set out in a corrective action plan.~~

27 (b) Nothing in subsection (a) shall be construed to authorize the
28 department to obligate moneys in the fund for *the* payment of *any* costs
29 ~~which that~~ are not integral to corrective action for a release of drycleaning
30 solvents from a drycleaning facility. Moneys from the fund shall not be
31 used:-

32 (1)- For corrective action at sites that are contaminated by solvents
33 normally used in drycleaning operations where the contamination did not
34 result from the operation of a drycleaning facility;-

35 (2)- for corrective action at sites, other than drycleaning facilities, that
36 are contaminated by drycleaning solvents ~~which that~~ were released while
37 being transported to or from a drycleaning facility by a party other than the
38 owner of such drycleaning facility or the owner's agents or employees;-

39 (3)- to pay any costs associated with any fine or penalty brought
40 against a drycleaning facility owner under state or federal law; or-

41 (4)- to pay any costs related to corrective action at a drycleaning
42 facility that has been included by the United States environmental
43 protection agency on the national priorities list or at any facility ~~which that~~

1 is a hazardous waste ~~disposal~~ facility, as defined in K.S.A. 65-3430, and
2 amendments thereto.

3 (c) Nothing in this act shall be construed to restrict the department
4 from:

5 (1) Modifying, in the discretion of the secretary, the priority status of
6 a site where warranted under the system of priorities established pursuant
7 to ~~subsection (d)~~ of K.S.A. 65-34,143(d), and amendments thereto; or

8 (2) temporarily postponing completion of corrective action for which
9 moneys from the fund are being expended whenever such postponement is
10 deemed necessary ~~in order~~ to make moneys available for corrective action
11 at a site with a higher priority.

12 (d) At any multisource site, the secretary shall utilize the moneys in
13 the fund to pay for the proportionate share of the liability for corrective
14 action costs ~~which~~ *that* is attributable to a release from one or more
15 drycleaning facilities and for that proportionate share of the liability only.

16 (e) At any multisource site, the secretary is authorized to ~~make a~~
17 ~~determination of~~ *determine* the relative liability of the fund for costs of
18 corrective action, expressed as a percentage of the total cost of corrective
19 action at a site, whether known or unknown. The secretary shall issue an
20 order establishing such percentage of liability. Such order shall be binding
21 and shall control the obligation of the fund until or unless amended by the
22 secretary. In the event of an appeal from such order, such percentage of
23 liability shall be controlling for costs incurred during the pendency of the
24 appeal.

25 (f) Any authorized officer, employee or agent of the department, or
26 any person under order or contract with the department, may enter onto
27 any property or premises, at reasonable times and upon written notice to
28 the owner or occupant, to take corrective action where the secretary
29 determines that such action is necessary to protect ~~the public~~ *human* health
30 or *the* environment. If consent is not granted by the person in control of a
31 site or suspected site regarding any request made by any officer, employee
32 or agent of the department, or any person under order or contract with the
33 department, under the provisions of this section, the secretary may issue an
34 order directing compliance with the request. The order may be issued after
35 such notice and opportunity for consultation as is reasonably appropriate
36 under the circumstances.

37 (g) Notwithstanding the other provisions of this act, in the discretion
38 of the secretary, an owner may be responsible for up to 100% of the costs
39 of corrective action attributable to ~~such~~ *the owner or operator* if the
40 secretary finds, after notice and an opportunity for a hearing in accordance
41 with the Kansas administrative procedure act, that:

42 (1) Requiring the owner to bear such responsibility will not prejudice
43 another owner or person who is eligible, under the provisions of this act, to

1 have corrective action costs paid by the fund; and

2 (2) the owner:

3 (A) Caused a release by willful or wanton actions and such release
4 was caused by operating practices contrary to those generally in use at the
5 time of the release;

6 (B) is in arrears for moneys owed pursuant to this act, after notice and
7 an opportunity to correct the arrearage;

8 (C) substantially obstructs the efforts of the department to carry out
9 its obligations under this act, ~~provided, however, except~~ that the exercise
10 of legal rights shall not constitute a substantial obstruction;

11 (D) caused or allowed the release because of a material violation of
12 the performance standards established in this act or the rules and
13 regulations adopted by the secretary under this act; or

14 (E) has more than once failed to report or failed to take an immediate
15 response to a release, knowing or having reason to know of such release.

16 For purposes of this subsection ~~(g)~~, unless a transfer is made solely to
17 take advantage of this provision, purchasers of stock or other indicia of
18 ownership and other successors in interest shall not be considered to be the
19 same owner or operator as the seller or transferor of such stock or indicia
20 of ownership even though there may be no change in the legal identity of
21 the owner or operator. To the extent that an owner is responsible for
22 corrective action costs under this subsection, such owner shall not be
23 entitled to the exemption set out in ~~subsection (c)~~ of K.S.A. 65-34,149(c),
24 and amendments thereto.

25 (h) The fund shall not be liable for the payment of costs in excess of
26 \$5,000,000 for corrective action at any contaminated drycleaning site. For
27 purposes of this subsection, "contaminated drycleaning site" means the
28 areal extent of soil ~~or~~, groundwater *or surface water* contamination with
29 drycleaning solvents.

30 ~~(i) There shall be a deductible of \$5,000 of corrective action costs~~
31 ~~incurred because of a release from a drycleaning facility~~ *On and after July*
32 *1, 2025{ 2026}, any owner or other person applying for reimbursement*
33 *from the fund for costs incurred or anticipated to be incurred for*
34 *performing corrective actions shall submit a \$10,000 deductible due with*
35 *submission of such application to the department.* Nothing herein shall
36 prohibit the department from taking corrective action because the
37 department cannot obtain the deductible.

38 Sec. 5. K.S.A. 65-34,150 is hereby amended to read as follows: 65-
39 34,150. (a) Subject to the provisions of K.S.A. 65-34,152, and
40 amendments thereto, there is hereby imposed an environmental surcharge
41 in the form of a gross receipts tax for the privilege of engaging in the
42 business of laundering and drycleaning garments and other household
43 fabrics in this state. The tax shall be at a rate of ~~2.5%~~ 5% of the gross

1 receipts received from drycleaning or laundering services. The tax shall be
2 paid by the consumer to the retailer, and it shall be the duty of the retailer
3 to collect from the consumer the full amount of the tax imposed or an
4 amount as nearly as possible or practicable to the average thereof.

5 (b) Gross receipts otherwise taxable pursuant to this section shall be
6 exempt from the tax imposed by this section if they arise from:

7 (1) Services rendered through a coin-operated device, whether
8 automatic or manually operated, available for use by the general public;

9 (2) the laundering without use of drycleaning solvents of uniforms,
10 linens or other textiles for commercial purposes, including any rental of
11 uniforms, linens or dust control materials; or

12 (3) charges or services to entities that qualify for exemption from
13 retailers' sales tax on laundering and drycleaning services pursuant to
14 K.S.A. 79-3606, and amendments thereto.

15 (c) The tax imposed by this section shall be imposed on the same tax
16 base as the Kansas retailers' sales tax and shall be in addition to all other
17 state and local sales or excise taxes.

18 (d) The secretary of revenue shall remit the taxes paid under this act
19 to the state treasurer in accordance with the provisions of K.S.A. 75-4215,
20 and amendments thereto. Upon receipt of each such remittance, the state
21 treasurer shall deposit the entire amount in the state treasury to the credit
22 of the fund. For the purpose of this section, the proceeds of the tax shall
23 include all funds collected and received by the director of taxation
24 pursuant to this section, including interest and penalties on delinquent
25 taxes.

26 (e) Every retailer liable for the payment of taxes imposed by this
27 section shall report the taxes for the same periods and at the same time as
28 the returns that the retailer files under the Kansas retailers' sales tax act, as
29 prescribed by K.S.A. 79-3607, and amendments thereto. Each retailer shall
30 report the tax imposed by this act on a form prescribed by the secretary of
31 revenue.

32 (f) (1) All taxes imposed by this section and not paid at or before the
33 time taxes are due from the retailer under the Kansas retailers' sales tax act
34 shall be deemed delinquent and shall bear interest at the rate prescribed by
35 ~~subsection (a) of~~ K.S.A. 79-2968(a), and amendments thereto, from the
36 due date until paid. In addition, there is hereby imposed upon all amounts
37 of such taxes remaining due and unpaid after the due date a penalty on the
38 unpaid balance of the taxes due in the amounts and percentages prescribed
39 by K.S.A. 79-3615, and amendments thereto.

40 (2) *The secretary of revenue shall report any such delinquency to the*
41 *secretary at least once each calendar year in accordance with K.S.A. 75-*
42 *5133, and amendments thereto.*

43 (3) *The secretary or the director of the division of environment, upon*

1 *finding that a person has violated any provision of this section, may*
 2 *impose a penalty, in addition to any other penalty provided by law. Such*
 3 *penalty shall not exceed \$10,000 per violation that shall constitute an*
 4 *actual and substantial economic deterrent to the violation for which it is*
 5 *assessed and, in the case of a continuing violation, every month that such*
 6 *violation continues shall be deemed a separate violation.*

7 (4) *The secretary or the director of the division of environment may*
 8 *collect any delinquent taxes **assessed pursuant to this act**, including any*
 9 *interest or penalty ~~assessed pursuant to this act~~, upon issuance of an order*
 10 *requiring payment of the amount due subject to K.S.A. 65-34,153, and*
 11 *amendments thereto.*

12 (g) Whenever any taxpayer or person liable to pay tax imposed by
 13 this section refuses or neglects to pay the tax, the amount of the tax,
 14 including any interest or penalty, shall be collected in the manner provided
 15 by law for collection of delinquent taxes under the Kansas retailers' sales
 16 tax act.

17 (h) Insofar as not inconsistent with this act, the provisions of the
 18 Kansas retailers' sales tax act shall apply to the tax imposed by this
 19 section.

20 (i) The secretary of revenue is hereby authorized to administer and
 21 enforce the provisions of this section and to adopt such rules and
 22 regulations as may be necessary to carry out the responsibilities of the
 23 secretary of revenue under this section.

24 Sec. 6. K.S.A. 65-34,151 is hereby amended to read as follows: 65-
 25 34,151. (a) Subject to the provisions of K.S.A. 65-34,152, and
 26 amendments thereto, there is hereby imposed a fee on the purchase or
 27 acquisition of drycleaning solvent by any owner of a drycleaning facility.
 28 The fee shall be paid to the director of taxation by the person who
 29 distributes the solvent.

30 (b) The amount of the fee imposed by this section on each gallon of
 31 drycleaning solvent shall be an amount equal to the product of the solvent
 32 factor for the drycleaning solvent and the fee rate of ~~\$3.50 plus .25 added~~
 33 ~~on January 1 of each calendar year, beginning in 1996, until the fee rate~~
 34 ~~reaches a maximum of \$5.50 per gallon.~~

35 (c) The solvent factor for each drycleaning solvent is as follows:

| Drycleaning solvent | Solvent Factor |
|---|----------------|
| 36 Perchloroethylene | 1.00 |
| 37 Chlorofluorocarbon-113 | 1.00 |
| 38 1,1,1-trichloroethane | 1.00 |
| 39 Other chlorinated drycleaning solvents | 1.00 |
| 40 Any nonchlorinated drycleaning solvent | 0.10 |

41 (d) In the case of a fraction of a gallon, the fee imposed by this
 42 section shall be the same fraction of the fee imposed on a whole gallon.
 43

1 (e) No person who distributes drycleaning solvent shall sell any such
2 solvent for use in a drycleaning facility unless such person first obtains the
3 registration number of the owner of such facility.

4 (f) The secretary of revenue shall remit the fees paid pursuant to this
5 section to the state treasurer in accordance with the provisions of K.S.A.
6 75-4215, and amendments thereto. Upon receipt of each such remittance,
7 the state treasurer shall deposit the entire amount in the state treasury to
8 the credit of the fund. For the purpose of this section, the proceeds of the
9 fee shall include all funds collected and received by the director of
10 taxation pursuant to this section, including interest and penalties on
11 delinquent fees.

12 (g) Subject to rules and regulations adopted pursuant to this section,
13 the fees imposed by this act shall be paid to the director of taxation for the
14 same reporting period and on the same reporting date as the purchaser or
15 user of the solvent reports Kansas retailers' sales tax, as prescribed in
16 K.S.A. 79-3607, and amendments thereto. The fees imposed by this
17 section shall be reported on a form prescribed by the secretary of revenue.

18 (h) (1) Subject to rules and regulations adopted pursuant to this
19 section, all fees imposed under the provisions of this section and not paid
20 on or before the 25th day of the month succeeding the reporting period in
21 which the solvent was purchased shall be deemed delinquent and shall
22 bear interest at the rate prescribed by ~~subsection (a) of K.S.A. 79-2928~~
23 ~~K.S.A. 79-2968~~, and amendments thereto, from the due date until paid. ~~In~~
24 ~~addition, there is hereby imposed upon all amounts of such fees remaining~~
25 ~~due and unpaid after the due date a penalty on the unpaid balance of the~~
26 ~~fees due in the amounts and percentages prescribed by K.S.A. 79-3615,~~
27 ~~and amendments thereto.~~

28 (2) *The secretary of revenue shall report any such delinquency o the*
29 *secretary at least once each calendar year in accordance with K.S.A. 75-*
30 *5133, and amendments thereto.*

31 (3) *The secretary or the director of the division of environment, upon*
32 *finding that a person has violated any provision of K.S.A. 65-34,151, and*
33 *amendments thereto, may impose a penalty not to exceed \$10,000 per*
34 *violation. Such penalty shall constitute an actual and substantial economic*
35 *deterrent to the violation for which such penalty is assessed and, in the*
36 *case of a continuing violation, every day that such violation continues*
37 *shall be deemed a separate violation.*

38 (4) *The secretary or the director of the division of environment may*
39 *collect any delinquent fee **assessed pursuant to this act**, including any*
40 *interest or penalty ~~assessed pursuant to this act~~, upon issuance of an order*
41 *requiring payment of the amount due subject to K.S.A. 65-34,153, and*
42 *amendments thereto.*

43 (i) Whenever any person liable to pay the fee imposed by this section

1 refuses or neglects to pay the fee, the amount of the fee, including any
2 interest or penalty, shall be collected in the manner provided by law for
3 collection of delinquent taxes under the Kansas retailers' sales tax act *or*
4 *this act*.

5 (j) Insofar as not inconsistent with this act, the provisions the Kansas
6 retailers' sales tax act shall apply to the fees imposed by this section.

7 (k) The secretary of revenue is hereby authorized to administer and
8 enforce the provisions of this section and to adopt such rules and
9 regulations as may be necessary to carry out the responsibilities of the
10 secretary of revenue under this section.

11 Sec. 7. K.S.A. 65-34,154 is hereby amended to read as follows: 65-
12 34,154. On or before the first day of the regular legislative session each
13 year, the secretary shall submit to the members of the standing committee
14 on ~~energy~~ *agriculture* and natural resources of the senate and to the
15 members of the standing committee on ~~environment~~ *agriculture and*
16 *natural resources* of the house of representatives, *or any successor*
17 *committees*, a report regarding:

18 (a) Receipts of the fund during the preceding calendar year and the
19 sources of the receipts;

20 (b) disbursements from the fund during the preceding calendar year
21 and the purposes of the disbursements;

22 (c) the extent of corrective action taken under this act during the
23 preceding calendar year; and

24 (d) the prioritization of sites for expenditures from the fund.

25 Sec. 8. K.S.A. 65-34,142, 65-34,144, 65-34,147, 65-34,148, 65-
26 34,150, 65-34,151 and 65-34,154 are hereby repealed.

27 Sec. 9. This act shall take effect and be in force from and after its
28 publication in the statute book.