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300 SW TENTH AVENUE ▪ SUITE 24-E ▪ TOPEKA, KS 66612 ▪ (785) 296-2321

MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 3, 2021

Subject: House Bill No. 2105

Summary

House Bill No. 2105 establishes withholding requirements for certain employees who work in multiple states.

The bill requires that an employee will be subject to income tax withholding in this state only if the individual is state resident or the employee works more than 30 days in a year in the state. Pursuant to the definition of employee - professional athlete, professional entertainer, qualified production employee or certain public figures are not included under the definition of employee. An employee is considered present and performing employment duties within a state if the employee performs more of the employee's duties within such state than in any other state. If a resident employee performs employment duties in one other state during the day, the employee shall be considered to have performed more of the employment duties in the nonresident state. Transit shall not be considered in determining the location of the performance or duties. Employers may rely on the employee's determination of time in the states or the time and attendance system when determining the location of the employee.