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Kansas Legislator Briefing Book 2016

Taxation

R-6 Tax Amnesty

As part of Senate Sub. for HB 2109, the 2015 Legislature authorized a tax amnesty program, allowing for penalties and interest to be waived if the underlying delinquent tax liabilities are paid in full from September 1, 2015, to October 15, 2015. The tax amnesty covers privilege tax, estate tax, income taxes, withholding and estimated taxes, cigarette and tobacco products taxes, state and local retail sales and compensating use taxes, liquor enforcement taxes, and mineral severance taxes.

The program applies only to penalties and interest on final liabilities, not those matters on appeal, for tax periods ending on or before December 31, 2013. The amnesty would not apply to any matter for which, on or after September 1, 2015, taxpayers have received notices of assessment or for which an audit had previously been initiated. Any fraud or intentional misrepresentation in connection with an amnesty application would void the application and any penalties and interest that otherwise would be waived.

Taxpayers who submit an application for the program can pay their outstanding debts in full with their application or may include at least 10.0 percent of their tax liability amount owed with their application and set up a payment in which they pay the full amount of their approved amnesty amount by October 15, 2015.

Tax Amnesty History in Kansas

The 2010 Legislature enacted a tax amnesty program that closely resembled the 2015 program. The amnesty applied to penalties and interest for unpaid tax liabilities for tax periods ending on or before December 31, 2008. The program was offered on the same types of taxes that are covered by the 2015 program, and the amnesty period ran from September 1, 2010 to October 15, 2010. The program generated approximately \$30.0 million in revenue for the State General Fund.

Tax Amnesty Programs in Other States

In 2015, six states, not including Kansas, offered a tax amnesty program that included a majority of the state taxes levied. Each of these respective programs differed in what tax periods were eligible for amnesty and the length of the time the amnesty program was administered, but all of the programs were offered for approximately two months and required taxes to be paid in full by the conclusion of the program.

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Kansas Department of Revenue SGF Amnesty Collections Fiscal Year 2016	
Tax Type	SGF
Cigarette and Tobacco	\$ -
Consumers Use	85,411
Corporate Income	17,509,861
Fiduciary	1,245
Individual Income	4,241,809
Liquor Enforcement	2,610
Privilege Tax	52,599
Retail Liquor	7,843
Retailer's Use	103,165
Sales Tax	890,768
Withholding	221,160
Total SGF	\$ 23,116,471

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