

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 7, 2023

Subject: House Bill No. 2411

**Summary**

House Bill No. 2411 changes the penalties for employers that fail to timely remit withholding taxes. Currently the penalty is 15% of the amount of underpayment. The bill would change the penalty to be a graduated amount of:

- (A) 2% of the amount of the underpayment if remitted within one to five days;
- (B) 5% of the amount of the underpayment if remitted within six to 15 days;
- (C) 10% of the amount of the underpayment if remitted after 15 days; and
- (D) 15% of the amount of the underpayment if remitted after 15 days and the department has issued a notice to the person regarding the underpayment but the amount of the underpayment was not remitted within 10 days of issuance of the notice.