

**79-5303. Reports; examinations; administration.** (a) The tax levied and collected pursuant to K.S.A. 2016 Supp. 79-5302, and amendments thereto, shall become due and payable by the business monthly, on or before the last day of the month immediately succeeding the month in which it is collected, but any person filing an annual or quarterly return under the Kansas retailers' sales tax act, as prescribed in K.S.A. 79-3607, and amendments thereto, shall, upon such conditions as the secretary of revenue may prescribe, pay the tax required by this act on the same basis and at the same time such person pays the retailers' sales tax. Each business shall make a true report to the department of revenue, on a form prescribed by the director of taxation, providing such information as may be necessary to determine the amounts to which any such tax shall apply for all gross rental receipts for the applicable month or months, which report shall be accompanied by the tax disclosed thereby. Records of gross rental receipts shall be kept separate and apart from the records of other retail sales made by a business in order to facilitate the examination of books and records as provided herein.

(b) The secretary of revenue or the secretary's authorized representative shall have the right at all reasonable times during business hours to make such examination and inspection of the books and records of a business as may be necessary to determine the accuracy of such reports.

(c) The director of taxation is hereby authorized to administer and collect the transient guest tax levied pursuant to this act and to adopt such rules and regulations as may be necessary for the efficient and effective administration and enforcement of the collection thereof. Whenever any business liable to pay any transient guest tax refuses or neglects to pay the same, the amount, including any penalty, shall be collected in the manner prescribed for the collection of the retailers' sales tax by K.S.A. 79-3617, and amendments thereto. All of the taxes collected under the provisions of this act shall be remitted by the director of taxation to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury, and all such moneys shall be credited at least quarterly by the state treasurer as directed in K.S.A. 74-8927, and amendments thereto.

**History:** L. 1998, ch. 199, § 12; L. 2001, ch. 5, § 469; July 1.