

KANSAS OFFICE of
REVISOR of STATUTES

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MEMORANDUM

To: Madam Chair and Members of the Committee on Assessment and Taxation
From: The Office of Revisor of Statutes
Date: March 16, 2020
Subject: Senate Bill No. 462

Summary

Senate Bill No. 462 relates to prohibiting the disclosure of sales and compensating use tax information to taxing officials of other states.

Currently, K.S.A. 2019 Supp. 74-2424 authorizes the secretary of revenue to make available or furnish information contained in tax reports, renditions, returns or audits to taxing officials of other states, the commissioner of internal revenue of the United States, other taxing officials of the federal government and the director of property valuation for the purpose of administration of the tax laws of this or another state or of the United States.

The bill would amend K.S.A. 2019 Supp. 74-2424 to provide that the secretary of revenue shall not make available or furnish to taxing officials of any other state, or their authorized representatives, information contained in tax reports, renditions, returns or audits filed pursuant to or concerning the Kansas retailers' sales tax act or the Kansas compensating tax act.

The bill would take effect from and after its publication in the statute book.