

**79-5302. Imposition of tax; collection.** (a) Upon notification to the director of taxation that the Kansas development finance authority has established a redevelopment district pursuant to K.S.A. 74-8921, and amendments thereto, there is hereby imposed a tax at the rate of 5% upon the gross receipts derived from or paid by transient guests for sleeping accommodations, exclusive of charges for incidental services or facilities, in any hotel, motel or tourist court located in a redevelopment district established pursuant to K.S.A. 74-8921, and amendments thereto, until the earlier of the date the bonds issued to finance or refinance the redevelopment project have been paid in full or the final scheduled maturity of the first series of bonds issued to finance any part of the redevelopment project.

(b) Any transient guest tax levied pursuant to this section shall be based on the gross rental receipts collected by any business.

(c) The taxes levied pursuant to this section shall be paid by the consumer or user to the business and it shall be the duty of each and every business to collect from the consumer or user the full amount of any such tax, or an amount equal as nearly as possible or practicable to the average equivalent thereto. Each business collecting any of the taxes levied hereunder shall be responsible for paying over the same to the state department of revenue in the manner prescribed by K.S.A. 2014 Supp. 79-5303, and amendments thereto, and the state department of revenue shall administer and enforce the collection of such taxes.

**History:** L. 1998, ch. 199, § 11; L. 1999, ch. 158, § 13; July 1.