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Notice 14-12

Mineral Severance Tax Return Due Date

(July 1, 2014)

[Note: This Notice replaces Notice 12-16 which has been revoked.]

During the 2014 Legislative Session Senate Bill 266 was passed and signed into law. Section 7 of the Bill amends K.S.A. 79-4220, and Section 8 amends K.S.A. 79-4221, both of which address the Kansas mineral severance tax

Prior to enactment of this Bill the mineral severance tax return was due by the end of the first month following production, and the tax remittance was due on the twentieth (20^{th}) day of the second month following production. Under the amended provisions, both the return and the remittance will be due on the twentieth (20^{th}) day of the second month following production.

Senate Bill 266 is effective July 1, 2014. As a result, production during July will be reported, and the tax on this production will be due, on September 20, 2014. Production in reporting periods prior to July 1, 2014, will continue to be subject to current reporting and payment requirements.

The amendments to K.S.A. 79-4220 and 79-4221 also restate several provisions of the statutes to provide clarity.

Taxpayer Assistance

Additional copies of this notice, forms or publications are available from our web site, **www.ksrevenue.org**. If you have questions about this Notice, please contact:

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