Policy and Research
109 SW 9th Street
PO Box 3506
Topeka KS 66601-3506
Mark A. Burghart, Secretary

Kansas
Department of Revenue

Phone: 785-368-8222
Fax: 785-296-1279
www.ksrevenue.gov
Laura Kelly, Governor

NOTICE 22-02

ACCELERATED MONTHLY FILING FREQUENCY FOR SALES TAX FILERS

(JULY 1, 2022)

Accelerated Monthly-Sales Tax Filers

During the 2022 Legislative Session House Bill 2136 was passed and signed into law. Section 18 of the Bill amends K.S.A. 79-3607 to repeal the accelerated monthly filing frequency. The amendment specifically provides that Retailers' sales tax filers, Retailers' compensating use tax filers, and Consumers' compensating use tax filers that fall within the "Accelerated Monthly" filing frequency will be moved to the "Monthly" filing frequency effective July 1, 2022.

As amended, K.S.A. 79-3607(b)(1) now provides:

> (b)(1) When the total tax for which any retailer is liable under this act, does not exceed the sum of $400 in any calendar year, the retailer shall file an annual return on or before January 25 of the following year. When the total tax liability does not exceed $4,000 in any calendar year, the retailer shall file returns quarterly on or before the 25th day of the month following the end of each calendar quarter. When the total tax liability exceeds $4,000 in any calendar year, the retailer shall file a return for each month on or before the 25th day of the following month.

As a "Monthly" filer, sales tax returns will be due on or before the 25th day of the following month. For example, a July return will be due by August 25th.

In order to receive credit for the accelerated payment made in June 2022 for your July 2022 return, enter the amount reported on the "**Tax due for the first 15 days of the current month**" line from your **June 2022** return on the "**Credit Memo**" line of your **July 2022** return. Going forward when filing a return for July 2022 and after, you will no longer see the accelerated payment option and accelerated payments are no longer required.

Accelerated Monthly-Vehicle Rental Excise Tax Filers

As provided in K.S.A. 79-5117, the filing frequencies for the retailers' sales tax shall also apply to the vehicle rental excise tax. Therefore, based on the amendment to K.S.A. 79-3607 during the 2022 Legislative Session, those businesses that are reporting the vehicle rental excise tax on an "Accelerated Monthly" basis, shall now be moved to a "Monthly" filing frequency effective July 1, 2022. As a monthly filer, the vehicle rental excise tax return will be due on or before the 25th day of the following month.

TAXPAYER ASSISTANCE

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

Taxpayer Assistance Center
Kansas Department of Revenue
Scott Office Building, 1st Floor
120 SE 10th Ave
P. O. Box 3506
Topeka, KS 66601-3506
Phone: 785-368-8222
Fax: 785-291-3614