

HOUSE BILL No. 2635

By Representative Stogsdill

2-12

1 AN ACT concerning firearms; relating to the sale of firearms and
2 ammunition; imposing a privilege tax on the sale thereof.

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4 *Be it enacted by the Legislature of the State of Kansas:*

5 Section 1. (a) A tax is hereby imposed upon the privilege of selling
6 firearms and ammunition in this state, at the rate of 5% on the gross
7 receipts received from the sale of firearms and ammunition. The tax
8 imposed by this section shall be collected and paid by the seller of the
9 firearm or ammunition.

10 (b) On or before the 20th day of each calendar month, each seller who
11 has sold a firearm or ammunition, or both, during the immediately
12 preceding month shall file a return with the director of taxation showing
13 the total amount of gross receipts received from the sale of firearms and
14 ammunition within this state during the preceding calendar month. Each
15 return shall be accompanied by a remittance for the full tax liability
16 shown.

17 (c) The provisions of this section shall not apply to:

18 (1) Sales from one federally licensed firearms dealer to another
19 federally licensed firearms dealer;

20 (2) sales of firearms and ammunition at wholesale; or

21 (3) sales of firearms and ammunition to any military unit of the armed
22 forces of the United States, army or air national guard unit, law
23 enforcement agency or any member of any such unit or agency, provided
24 such firearm or ammunition is purchased solely for use as part of the
25 buyer's official duties.

26 (d) The tax imposed by this section shall be in addition to any
27 applicable state and local sales and use taxes.

28 Sec. 2. The director of taxation shall have the power to require any
29 firearm or ammunition seller to furnish additional information deemed
30 necessary for the purpose of computing the amount of the taxes due
31 pursuant to section 1, and amendments thereto, and for such purpose to
32 examine all books, records and files of such persons or entities, and for
33 such purpose, the director shall have the power to issue subpoenas and
34 examine witnesses under oath, and if any witness shall fail or refuse to
35 appear at the request of the director, or refuse access to books, records and
36 files, the district court of the proper county, or the judge thereof, on

1 application of the director, shall compel obedience by proceedings for
2 contempt, as in the case of disobedience of the requirements of a subpoena
3 issued from such court or a refusal to testify therein.

4 Sec. 3. The provisions of K.S.A. 75-5133, 79-3610, 79-3611, 79-
5 3612, 79-3613, 79-3615 and 79-3617, and amendments thereto, relating to
6 the assessment, collection, appeal and administration of the retailers' sales
7 tax, insofar as practical, shall have full force and effect with respect to
8 taxes, penalties and fines imposed by section 1, and amendments thereto.

9 Sec. 4. (a) All moneys received by the director of taxation, or the
10 director's designee, from the payment of the tax and any fines imposed by
11 sections 1 through 3, and amendments thereto, shall be remitted to the
12 state treasurer in accordance with the provisions of K.S.A. 75-4215, and
13 amendments thereto. Upon receipt of each such remittance, the state
14 treasurer shall deposit the entire amount in the state treasury to the credit
15 of the state general fund. Such moneys shall be used solely for:

16 (1) Costs related to the administration and enforcement of the
17 provisions of sections 1 through 3, and amendments thereto; and

18 (2) costs related to providing residential mental health treatment.

19 (b) On or before the 15th day of each month, the director of taxation
20 shall certify to the director of accounts and reports an amount equal to the
21 aggregate amount of moneys received by the director of taxation from the
22 payment of the tax and any fines imposed by sections 1 through 3, and
23 amendments thereto, less the costs related to the administration and
24 enforcement of the provisions of sections 1 through 3, and amendments
25 thereto, for the immediately preceding month. Upon receipt of such
26 certification, the director of accounts and reports shall transfer such
27 certified amount to the residential mental health treatment fund.

28 (c) There is hereby established the residential mental health treatment
29 fund in the state treasury. The secretary of the Kansas department for aging
30 and disability services shall administer the residential mental health
31 treatment fund. Moneys credited to the residential mental health treatment
32 fund shall only be expended or transferred for providing residential mental
33 health treatment. Expenditures from such fund shall be made in
34 accordance with appropriation acts upon warrants of the director of
35 accounts and reports issued pursuant to vouchers approved by the
36 secretary of the Kansas department for aging and disability services, or the
37 secretary's designee.

38 Sec. 5. As used in sections 1 through 4, and amendments thereto:

39 (a) The terms "firearm" and "law enforcement officer" shall have the
40 same meanings as such terms are defined in K.S.A. 2019 Supp. 21-5111,
41 and amendments thereto; and

42 (b) the term "law enforcement agency" means the state, or any
43 county, city or other political subdivision thereof, or any department,

1 division, board or other agency of any of the foregoing, except any board
2 of education of any school district employing school security officers,
3 employing a law enforcement officer.

4 Sec. 6. This act shall take effect and be in force from and after its
5 publication in the statute book.