

**SENATE BILL No. 227**

By Committee on Assessment and Taxation

2-9

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1 AN ACT concerning sales and compensating use taxation; relating to the  
2 collection and remittance of taxes; allowing for the retention of taxes  
3 by a retailer on movie ticket and concession sales.  
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. (a) Notwithstanding any provision of the law to the  
7 contrary, commencing on July 1, 2023, and ending prior to July 1, 2025,  
8 any retailer in this state that collects sales tax on the admission of viewing  
9 of movies or films shall be allowed to retain the state rate of any sales tax  
10 imposed pursuant to K.S.A. 79-3603, and amendments thereto, or  
11 compensating use tax imposed pursuant to K.S.A. 79-3703, and  
12 amendments thereto, from the sales of:

- 13 (1) Tickets granting admission for a movie or film; and
- 14 (2) concessions sold onsite at the retailer's place of business.

15 (b) The retailer shall remit to the department of revenue that portion  
16 of sales and compensating use tax collected that is in excess of the state  
17 rate for sales tax pursuant to K.S.A. 79-3603, and amendments thereto, or  
18 the compensating use tax pursuant to K.S.A. 79-3703, and amendments  
19 thereto. The department shall remit the sales and compensating use taxes  
20 levied by the other taxing jurisdictions in the amount they would have  
21 received without taking into account subsection (a). The state's imposed  
22 sales tax levy shall encompass the full amount retained by the retailer  
23 pursuant to subsection (a).

24 (c) The department shall provide forms accounting for the sales tax  
25 retained by the retailer that shall be filed with the department at the time  
26 the retailer files a return pursuant to K.S.A. 79-3607, and amendments  
27 thereto.

28 (d) The provisions of this section shall be a part of and supplemental  
29 to the Kansas retailers' sales tax act.

30 Sec. 2. This act shall take effect and be in force from and after its  
31 publication in the statute book.