

**SENATE BILL No. 514**

By Committee on Assessment and Taxation

2-15

1 AN ACT concerning income taxation; establishing a checkoff for  
2 contributions to the Kansas historic site fund.

3  
4 *Be it enacted by the Legislature of the State of Kansas:*

5 Section 1. (a) For all tax years commencing after December 31, 2022,  
6 each Kansas state individual income tax return form shall contain a  
7 designation as follows:

8 Kansas Historic Site Fund. Check if you wish to donate, in addition to  
9 your tax liability, or designate from your refund, \_\_\_ \$1, \_\_\_ \$5, \_\_\_ \$10 or  
10 \$ \_\_\_\_\_ to historic site number \_\_\_\_\_.

11 (b) For purposes of administration of this section, the director of  
12 taxation of the department of revenue shall assign a historic site number to  
13 all state-owned historic sites administered by the Kansas state historical  
14 society in order for a taxpayer to choose the historic site that will receive  
15 the donation. The instructions accompanying the individual income tax  
16 return shall include a brief description of all state-owned historic sites  
17 administered by the Kansas state historical society and identify each  
18 historic site number assigned for purposes of a contribution pursuant to  
19 this section.

20 (c) The director of taxation of the department of revenue shall  
21 determine annually the total amount designated for contribution to the  
22 Kansas historic site fund pursuant to subsection (a) and shall report such  
23 amount to the state treasurer, who shall credit the entire amount thereof to  
24 the Kansas historic site fund. Such fund is hereby established in the state  
25 treasury and shall be administered by the ~~state historical society~~  
26 **department of revenue**. In the case where donations are made pursuant to  
27 subsection (a), the director shall remit the entire amount thereof to the state  
28 treasurer in accordance with the provisions of K.S.A. 75-4215, and  
29 amendments thereto. Upon receipt of each such remittance, the state  
30 treasurer shall deposit the entire amount in the state treasury to the credit  
31 of the Kansas historic site fund. All moneys deposited in such fund **shall**  
32 **be distributed to the historic sites in accordance with the selections of**  
33 **taxpayers and** shall be used for the purpose of the operation, maintenance  
34 and preservation of ~~the state-owned historic site of the taxpayer's choice~~  
35 **such sites**. All expenditures from such fund shall be made in accordance  
36 with appropriation acts upon warrants of the director of accounts and

1 reports issued pursuant to vouchers approved by the secretary of ~~the state~~  
2 ~~historical society~~ *revenue* or ~~a person designated by the secretary~~  
3 *secretary's designee*.

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