

## 2018 Kansas Statutes

**82a-2210. Same; reports by secretary of revenue; responsibilities of bond trustee, escrow or paying agent.** The secretary of revenue, in connection with the horsethief reservoir benefit district for which sales tax revenues are pledged or otherwise intended to be used in whole or in part for the payment of bonds issued to finance project costs in such district for which a horsethief reservoir benefit district sales tax has been imposed, shall provide reports identifying each retailer having a place of business in such district setting forth the tax liability and the amount of such tax remitted by each retailer during the preceding month and identifying each business location maintained by the retailer within the district. Such report shall be made available to the bond trustee, escrow agent or paying agent for such bonds within a reasonable time after it has been requested from the director of taxation. The bond trustee, escrow agent or paying agent shall keep such retailers' district sales tax returns and the information contained therein confidential, but may use such information for purposes of allocating and depositing such district sales tax revenues in connection with the bonds used to finance the costs of the project in the district. Except as otherwise provided, the sales tax returns received by the bond trustee, escrow agent or paying agent shall be subject to the provisions of K.S.A. 79-3614, and amendments thereto.

**History:** L. 2004, ch. 65, § 10; Apr. 15.