STATE OF KANSAS

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GOVERNOR LAURA KELLY

EXECUTIVE ORDER NO. 20-37

Allowing certain deferred tax deadlines and payments during the state of disaster emergency

WHEREAS, securing the health, safety, and economic well-being of residents of the State of Kansas is this Administration's top priority;

WHEREAS, Kansas is facing a crisis of economic insecurity resulting from a rapid increase in unemployment and lost wages;

WHEREAS, economic insecurity due to unemployment is a serious menace to the health, morals, and welfare of the people of Kansas, as expressed in K.S.A 44-702 of the Kansas Employment Security Law;

WHEREAS, the economic recovery of Kansas is imperiled by the imminent threat of surges in COVID-19 infections in the State of Kansas as statewide restrictions on businesses and individual movement and gatherings are lifted—since May 15, 2020, fifteen counties in the State have for the first time issued an emergency declaration resulting from the pandemic, indicating a further threat to the State's economic recovery;

WHEREAS, on March 23, 2020, I executed Executive Order 20-13 allowing certain deferred tax deadlines and payments during the COVID-19 pandemic, and the justifications for that Order are fully set forth therein and incorporated herein by reference;

WHEREAS, the operative provisions of Executive Order 20-13 were not only necessary to deal with the public health crisis caused by COVID-19 but are now also necessary to deal with the economic emergency resulting from COVID-19 in that the operative provisions allow the deferral of certain tax deadlines thereby providing temporary economic relief to Kansas taxpayers who may have otherwise had to pay tax debts due earlier;

WHEREAS, continuing the operative provisions of Executive Order 20-13 minimizes the economic loss that would result if taxpayers who did not have the available funds to pay taxes due and/or were prevented from completing their taxes due to COVID-19 were now forced to pay penalties and interest due to later filings that could have otherwise been spent in commerce; and

WHEREAS, this Administration will do whatever it can to assist Kansans in these challenging times, including providing grace periods for tax payments without penalty to avoid immediate danger to their health, safety, and welfare of Kansans.

NOW, THEREFORE, pursuant to the authority vested in me as Governor of the State of Kansas, including but not limited to the authority granted me by K.S.A 48-924 and K.S.A 48-925, in order to mitigate the effects of the spread of COVID-19 I hereby direct and order the following:

1. The Department of Revenue shall extend the deadline for filing the 2019 calendar year tax returns for individual income tax, fiduciary income tax, corporate income tax, and privilege tax to July 15, 2020. The payment due date for such taxes shall also be extended to July 15, 2020, and no penalty or interest shall be imposed if paid on or before July 15, 2020.

2. The Department of Revenue shall extend to July 15, 2020, the deadline for filing the 2019 fiscal year tax returns for fiduciary income tax, corporate income tax, and privilege tax with due dates between April 15, 2020 and July 15, 2020. The payment due date for such taxes shall be extended to July 15, 2020, and no penalty or interest shall be imposed if paid on or before July 15, 2020.

3. The Department of Revenue shall extend the filing date for homestead and property tax relief refund claims to October 15, 2020.

4. This order does not change laws, regulations, or rules regarding estimated tax payments due April 15, 2020.

5. In the event the State of Disaster Emergency originally proclaimed on March 12, 2020, is lifted or expires prior to July 15, 2020, the Department of Revenue shall continue to exercise appropriate discretion to effectuate the waivers of penalties and interest for payments made up to July 15, 2020, as contemplated in this order.

6. All other laws, regulations, or rules relating to taxes remain in effect.

7. This order supersedes any contrary order by any local health department regarding taxes and should be read in conjunction with previous executive orders responding to the COVID-19 pandemic. Any contrary provision in previous orders is superseded by this order.

This document shall be filed with the Secretary of State as Executive Order No. 20-37. It shall become effective immediately and remain in force until rescinded, until June 30, 2020, or until the statewide State of Disaster Emergency proclaimed on May 26, 2020, expires, whichever is earlier.

THE GOVERNOR'S OFFICE BY THE GOVERNOR Laura Kelly

DATED 5.26.2020

FILED
MAY 26 2020
SCOTT SCHWAB
SECRETARY OF STATE

Scott Schwab
Secretary of State

Assistant Secretary of State