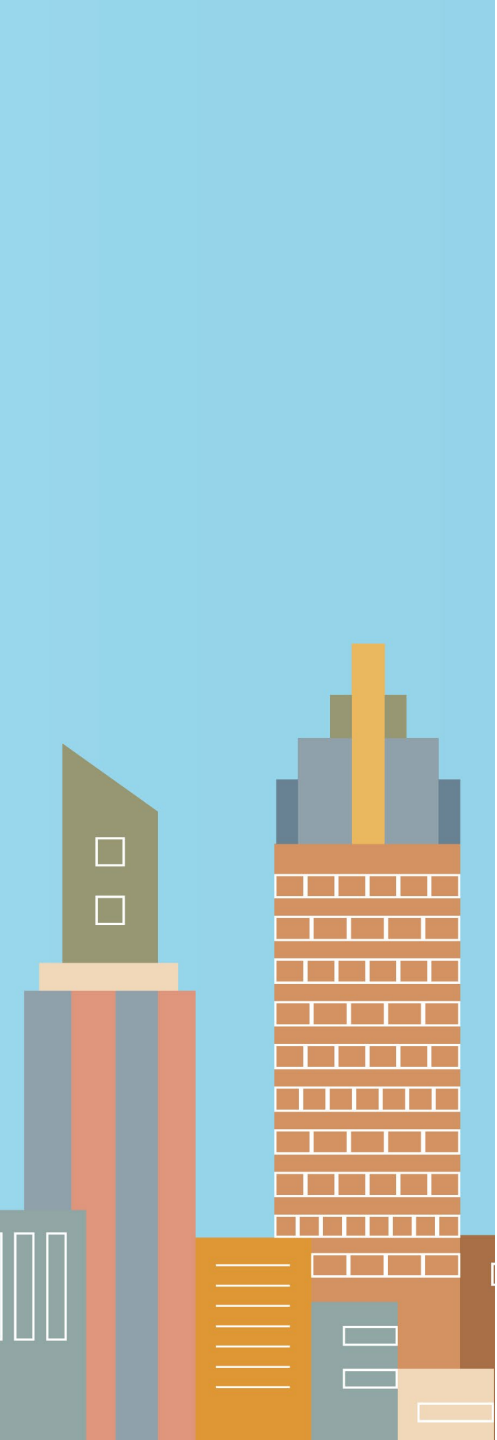


# Transient Guest Tax: A Tale of Three Cities



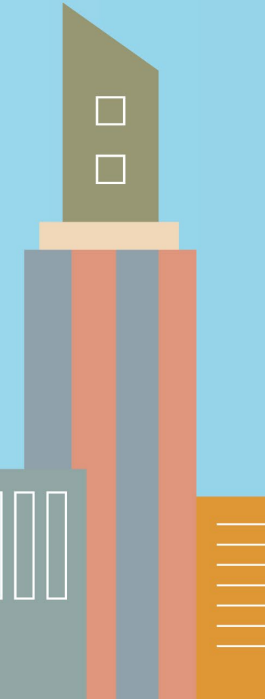
# Transient Guest Tax in Kansas

**Roger Basinger**  
**Tax Specialist**



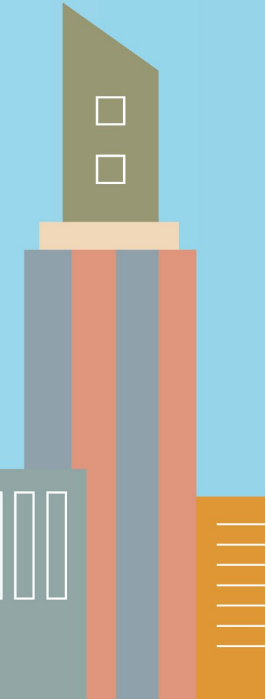
# What is the transient guest tax?

- Some Kansas cities and counties impose a transient guest tax (in addition to the sales tax) on the rental of rooms, lodging, or other sleeping accommodations.
- The guest tax applies when there are more than two bedrooms furnished for the accommodations of guests and when the room is rented for 28 consecutive days or less.
- Levied by local governments to finance tourism activities.



# When was the transient guest tax enacted?

- K.S.A. 12-1692 through 12-1695, which was legislation passed in 1975 allowing the tax only to Sedgwick County and to the cities in Sedgwick County; and
- K.S.A. 12-1696 through 12-16,101, which was legislation passed in 1977 allowing the tax to any county or city in Kansas.

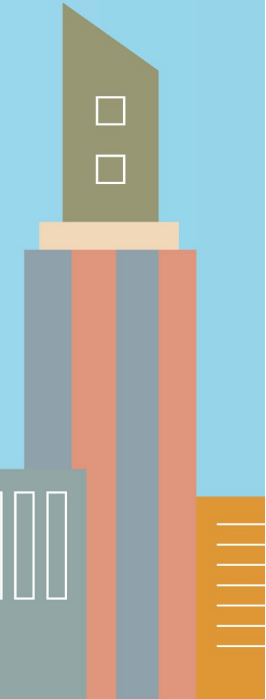


# What is the transient guest tax rate?

- K.S.A. 12-1697 states the maximum tax rate is set at 2%; however, in 1982 the Attorney General (AGO 82-17) concluded provisions of the general law (K.S.A. 12-1696 et seq) were non-uniform as applied to cities; and therefore, subject to charter ordinance. The AGO further stated the ordinance may provide for a higher tax.
- A list of transient guest tax rates can be accessed on our website at [www.ksrevenue.gov/pdf/tgratesfilers.pdf](http://www.ksrevenue.gov/pdf/tgratesfilers.pdf). It is updated quarterly.
- County transient guest tax rates range from 1% to 7%, with city transient guest tax rates ranging from 2% to 9%.
- As of October 2024, there are 35 counties and 118 cities levying a local transient guest tax rate, including several special districts that apply the revenue from transient guest tax toward sales tax revenue bonds.

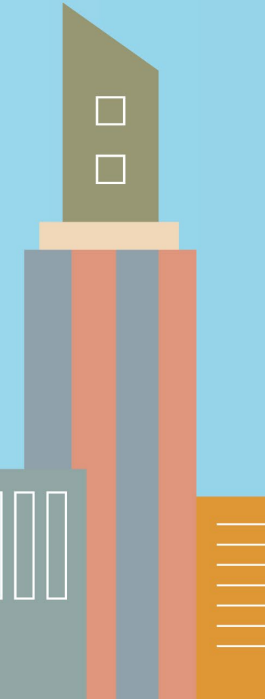
# Who pays the transient guest tax?

- K.S.A. 12-1692(c) and 12-1696(c) states: “transient guest” means a person who occupies a room in a hotel, motel, or tourist court for not more than 28 consecutive days.
- There are only 2 exemptions from paying the tax: The tax does not apply when a room is rented for more than 28 days or when the Federal Government pays directly for a room.



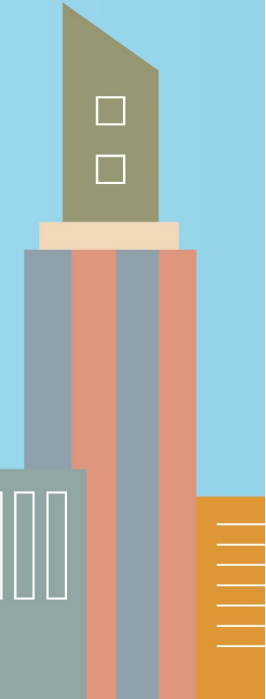
# Who collects the transient guest tax?

- A hotel, motel, tourist court or any other establishment renting out a minimum of three sleeping rooms within a city or county imposing the tax. (K.S.A. 12-1692(b) and 12-1696(b))
- Accommodations brokers must also collect and remit the tax on their sleeping room rentals even though they may only have two or more rooms. (K.S.A. 12-1692(f) and 12-1696(f))



# When is the transient guest tax remitted?

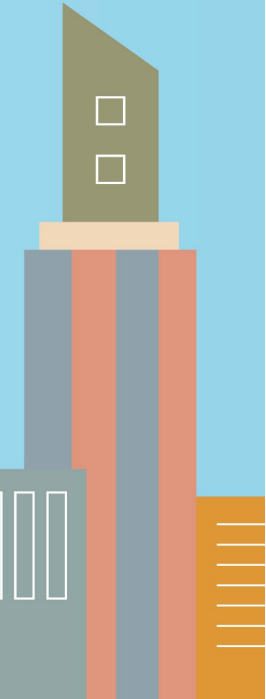
- K.S.A. 12-1694 states a business is required to file monthly transient guest tax returns due the 25<sup>th</sup> of the following month that it is collected.
- However, if the business is filing an annual or quarterly sales tax return, the business may request in writing to pay its transient guest tax on the same filing frequency as its sales tax.





# When is the transient guest tax distributed?

- Transient Guest tax is distributed quarterly and is sent to the county or city treasurer where the tax is imposed.
- The local jurisdiction imposing the tax receives 98% of the collected amount.
- The remaining 2% is credited to State General Fund to help defray KDOR's expenses in administration and enforcement.

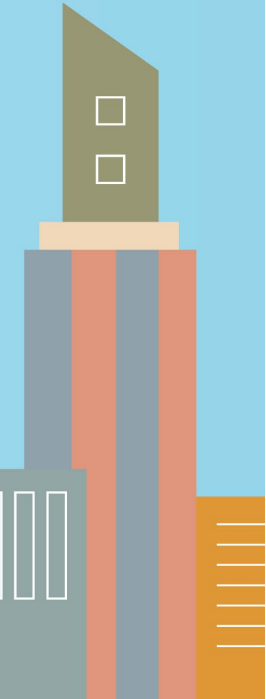


Fiscal Year

## Transient Guest Tax Distributions

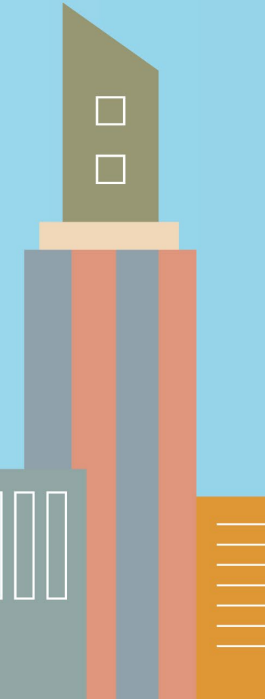
98% of Collections to Locals

2024	62,872,263.58
2023	59,781,951.93
2022	51,430,092.50
2021	32,662,413.74
2020	40,865,672.86
2019	48,276,240.77
2018	46,665,491.48
2017	45,370,808.06
2016	45,631,775.85



# Transient Guest Tax and State Sales and Use Tax Collection Reports by Location available on KDOR website

- Transient Guest Tax Collections by Location
- Transient Guest Tax Rate and Effective Date Reports  
<https://www.ksrevenue.gov/prtgreports.html>



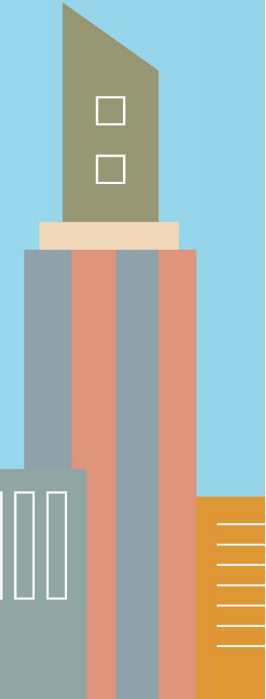
# How May Transient Guest Tax Monies be Used?

K.S.A. 12-1693(a) and 12-1697(a)

Purpose of the Transient Guest tax is to provide revenues to promote tourism and conventions.

K.S.A. 12-1692(e) and 12-1696(e)

“Convention and tourism promotion” means (1) Activities to attract visitors into the community through marketing efforts, including advertising, directed to at least one of the five basic convention and tourism market segments consisting of group tours, pleasure travelers, association meetings and conventions, trade shows, and corporate meetings and travel; and (2) support of those activities and organization which encourage increased lodging facility occupancy.

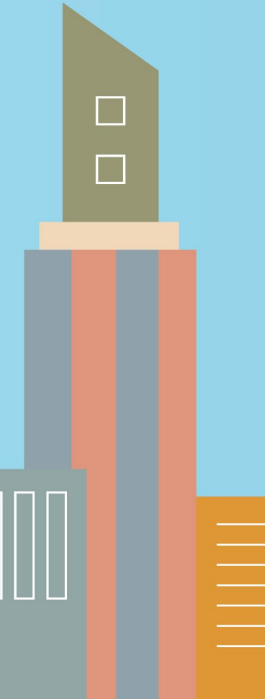


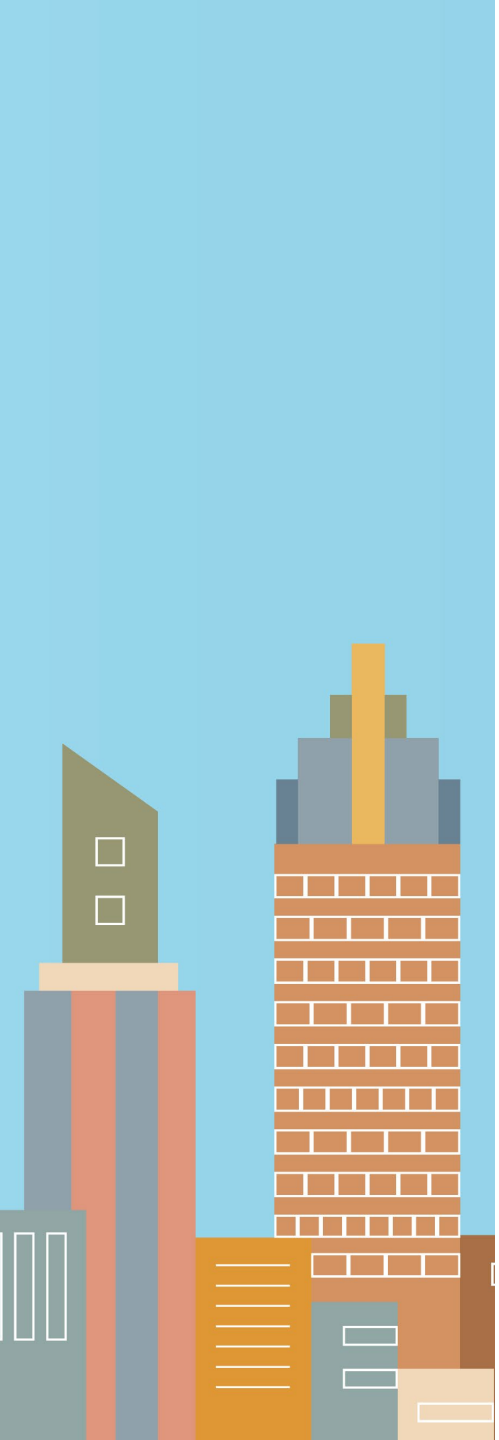
# Questions?

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**CITY or  
COUNTY**  
Hays

**CHAMBER**  
Manhattan

**STAND  
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Lawrence

# Advantages



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# Challenges





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# Success Stories



# Questions?

