

# Notice

**Notice Number:** 02-07  
**Tax Type:** Sand and Gravel  
**Brief Description:** Penalties for Late Filing of Sand Royalty Reports  
**Keywords:**  
**Approval Date:** 07/01/2002

---

**Body:**

## Division of Tax Operations

### NOTICE 02-07

## Penalties for Late Filing of Sand Royalty Reports

Senate Bill 472 (2002 Legislative Session) authorizes the assessment of penalty and interest for delinquent Sand Royalty reports and tax payments, effective July 1, 2002.

The current interest rate is 0.667% per month on the amount of royalty due. The tax penalty is 10% of the royalty due, and 50% of the amount of the royalty in cases of fraud. Furthermore, there is a delinquent report penalty of \$25.00 per day for each day the report (Form SR-89) is late.

The Sand Royalty reporting Form, SR-89, will be revised to allow for the addition of penalty and interest. The form is available at our web site, [www.ksrevenue.org](http://www.ksrevenue.org).

If you have any questions, please call the Mineral Tax Section in Topeka at 296-3500, or toll free at 1-877-526-7738 and press "1" to speak to a representative (listen briefly), press "5" for Business Taxes (listen briefly) and then press "6" for Mineral Tax.

**Date Composed:** 06/28/2002 **Date Modified:** 07/02/2002

[Return to KSA Listing](#)