

NOTICE 26-02

TRANSIENT GUEST TAX CHANGES DURING FIFA 2026 WORLD CUP

(MAY 7, 2026)

During the 2026 Legislative Session House Bill 2481 was passed and signed into law. New Section 1 of the Bill makes certain changes regarding short-term rentals or vacation units and properties, transient guest tax, and various liquor sales. New Section 3 amends K.S.A. 12-1692 to temporarily change the definition of transient guest for counties with a population of more than 300,000 or cities within those counties. The changes will be in effect during the period of May 15, 2026, through July 25, 2026, which is the time when the FIFA World Cup is being held in Kansas City.

IMPORTANT:
Information Regarding Application of New Sections 1 and 3

Kansas state law includes provisions that address transient guest tax. However, it is very important to note that Kansas Attorney General Opinions and other sources have taken the position these provisions do not apply uniformly to all cities and/or counties. As a result, cities and counties can choose to disregard these provisions by exercising their powers of home rule.

For cities, powers of home rule are found in Article 12, §5 of the Kansas Constitution. Subsection (c)(1) of Article 12, §5 provides:

(c)(1) Any city may by charter ordinance elect in the manner prescribed in this section that the whole or any part of any enactment of the legislature applying to such city, other than enactments of statewide concern applicable uniformly to all cities, other enactments applicable uniformly to all cities, and enactments prescribing limits of indebtedness, shall not apply to such city.

For counties, powers of home rule are found in K.S.A. 19-101 and 19-101a. K.S.A. 19-101 provides, in its entirety:

19-101. County as corporation; powers generally; home rule. That each organized county within this state shall be a body corporate and politic, and as such shall be empowered for the following purposes: *First*, to sue and be sued; *second*, to purchase and hold real and personal estate for the use of the county, and lands sold for taxes as provided by law; *third*, to sell and convey any real or personal estate owned by the county, and make such order respecting the same as may be deemed conducive to the interest of the inhabitants; *fourth*, to make all contracts and do all other acts in relation to the property and concerns of the county, necessary to the exercise of its corporate or administrative powers; *fifth*, to exercise the powers of home rule to

determine their local affairs and government authorized under the provisions of K.S.A. 19-101a; *sixth*, to exercise such other and further powers as may be especially conferred by law.

K.S.A. 19-101a provides, in pertinent part:

19-101a. Home rule powers; limitations, restrictions and prohibitions; procedure. (a) The board of county commissioners may transact all county business and perform all powers of local legislation and administration it deems appropriate, subject only to the following limitations, restrictions or prohibitions:

(1) Counties shall be subject to all acts of the legislature which apply uniformly to all counties.

.....

(b) Counties shall apply the powers of local legislation granted in subsection (a) by resolution of the board of county commissioners. If no statutory authority exists for such local legislation other than that set forth in subsection (a) and the local legislation proposed under the authority of such subsection is not contrary to any act of the legislature, such local legislation shall become effective upon passage of a resolution of the board and publication in the official county newspaper. If the legislation proposed by the board under authority of subsection (a) is contrary to an act of the legislature which is applicable to the particular county but not uniformly applicable to all counties, such legislation shall become effective by passage of a charter resolution in the manner provided in K.S.A. 19-101b, and amendments thereto.

(c) Any resolution adopted by a county which conflicts with the restrictions in subsection (a) is null and void.

In accordance with their powers of home rule most cities and counties in Kansas have used a charter ordinance or resolution to enact their own provisions regarding transient guest tax. As a result, state laws regarding transient guest tax are very limited in their application. This is true of the new, temporary transient guest tax provisions of House Bill 2481. Therefore, before relying on the language of the Bill, cities and counties should consult their legal advisors or counselors regarding application of the law to their specific jurisdiction.

Provisions of New Section 1 and 3

New Section 1 of the Bill prohibits municipalities from placing limitations on the number of issuances of permits or other municipal authorizations for the operation of short-term rentals or vacation units or properties, or limiting the duration of any short-term rentals or vacation units or properties, during the period of May 15, 2026, through July 25, 2026, which is the time when the FIFA World Cup is being held in Kansas City. In addition, New Section 1 defines the terms “transient guest”, “municipality”, and “short-term rental or vacation unit or property”. Specifically, New Section 1 provides:

New Section 1. (a) No municipality shall adopt, administer or enforce any ordinance, resolution, regulation or other code or law that limits the number of issuances of permits or other municipal authorizations required by such municipality for the operation of short-term rentals or vacation units or properties during the period commencing on May 15, 2026, and continuing through July 25, 2026, or that limits the duration of any short-term rentals or vacation units or properties during such period. During such period, all completed applications to a municipality required for authorization to operate a short-term rental or vacation unit or property shall be processed by the municipality and a response issued to the applicant within 15 calendar days. If a municipality fails to process and issue a response within 15 calendar days of such an application's submission to the municipality, the application shall be deemed approved and no additional regulation or code requirement by the municipality as a condition of approval of the application shall be permitted.

(b) From May 15, 2026, through July 25, 2026, "transient guest" as defined in K.S.A. 12-1692, and amendments thereto, shall include a person who, as a guest and during all or any portion of such period, occupies a room in a hotel, motel or tourist court, one or more individual rooms within a dwelling or residential unit that is offered as a place of accommodation or such a dwelling or residential unit in whole or in part. "Transient guest" shall not include a person who is a permanent guest or who has entered into or enters into a contract for such occupation or accommodation for more than 28 consecutive days within such period, if the contract is intended for long-term or permanent occupancy.

(c) As used in this section:

(1) "Municipality" means any city, county or unified government or agency, department or other division of a city, county or unified government; and

(2) "short-term rental or vacation unit or property" means any dwelling or residential unit that is offered as a place of accommodation, either as one or more individual rooms within such dwelling or residential unit or as such dwelling or residential unit in whole or in part, during all or any portion of the period of May 15, 2026, through July 25, 2026.

New Section 3 of the Bill amends K.S.A. 12-1692 to temporarily change the definition of "transient guest" for counties with a population of more than 300,000 or cities within those counties, to conform to the definition of "transient guest" found in New Section 1.

Other Provisions of the Bill

New Section 2 of the Bill allows licensees licensed under the Kansas Liquor Control Act, the Club and Drinking Establishment Act, or the Kansas Cereal Malt Beverage Act to sell alcoholic liquor or cereal malt beverage any time, except for between 5:00 a.m. and 6:00 a.m. These provisions apply only for the duration of the FIFA 2026 World Cup from June 11, 2026 through July 19, 2026. New Section 2 requires cities and counties adopt a resolution or ordinance to allow for the extended sales and must provide the resolution or ordinance authorizing the sales to the Director of ABC. See [2026 Amendments to Kansas Liquor Laws](#) (press CTRL and click to follow link).

Additional Information Regarding Transient Guest Tax

As noted above, transient guest tax is almost always imposed under the laws of a municipality; a city or county; and not by state law. The Department of Revenue may voluntarily assist with the collection and administration of the tax, to the extent the tax is consistent with state law, but the tax is primarily a local, not a state, tax. For additional information regarding city or county laws and taxes consider contacting the [League of Kansas Municipalities](#) or the [Kansas Association of Counties](#) (press CTRLR and click to follow the links).

The effective date of House Bill 2481 is upon publication in the Kansas Register, which occurred on April 23, 2026.

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