AN ACT concerning sales and compensating tax; relating to rates; 
and repealing the existing sections.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 2014 Supp. 79-3603 is hereby amended to read as 
follows: 79-3603. For the privilege of engaging in the business of selling 
tangible personal property at retail in this state or rendering or furnishing 
y any of the services taxable under this act, there is hereby levied and there 
shall be collected and paid a tax at the rate of 6.15%, and 
commencing July 1, 2018, at the rate of 6.15%. Within a redevelopment 
district established pursuant to K.S.A. 74-8921, and amendments thereto, 
there is hereby levied and there shall be collected and paid an additional 
tax at the rate of 2% until the earlier of the date the bonds issued to finance 
or refinance the redevelopment project have been paid in full or the final 
scheduled maturity of the first series of bonds issued to finance any part of 
the project upon:

(a) The gross receipts received from the sale of tangible personal 
property at retail within this state;

(b) the gross receipts from intrastate, interstate or international 
telemicommunications services and any ancillary services sourced to this 
state in accordance with K.S.A. 2014 Supp. 79-3673, and amendments 
thereto, except that telecommunications service does not include: (1) Any 
interstate or international 800 or 900 service; (2) any interstate or 
international private communications service as defined in K.S.A. 2014 
Supp. 79-3673, and amendments thereto; (3) any value-added nonvoice 
data service; (4) any telecommunication service to a provider of 
telecommunication services which will be used to render 
telemicommunications services, including carrier access services; or (5) any 
service or transaction defined in this section among entities classified as 
members of an affiliated group as provided by section 1504 of the federal 
internal revenue code of 1986, as in effect on January 1, 2001;

(c) the gross receipts from the sale or furnishing of gas, water, 
electricity and heat, which sale is not otherwise exempt from taxation 
under the provisions of this act, and whether furnished by municipally or 
privately owned utilities, except that, on and after January 1, 2006, for
sales of gas, electricity and heat delivered through mains, lines or pipes to
residential premises for noncommercial use by the occupant of such
premises, and for agricultural use and also, for such use, all sales of
propane gas, the state rate shall be 0%; and for all sales of propane gas, LP
gas, coal, wood and other fuel sources for the production of heat or
lighting for noncommercial use of an occupant of residential premises, the
state rate shall be 0%, but such tax shall not be levied and collected upon
the gross receipts from: (1) The sale of a rural water district benefit unit;
(2) a water system impact fee, system enhancement fee or similar fee
collected by a water supplier as a condition for establishing service; or (3)
connection or reconnection fees collected by a water supplier;
(d) the gross receipts from the sale of meals or drinks furnished at any
private club, drinking establishment, catered event, restaurant, eating
house, dining car, hotel, drugstore or other place where meals or drinks are
regularly sold to the public;
(e) the gross receipts from the sale of admissions to any place
providing amusement, entertainment or recreation services including
admissions to state, county, district and local fairs, but such tax shall not
be levied and collected upon the gross receipts received from sales of
admissions to any cultural and historical event which occurs triennially;
(f) the gross receipts from the operation of any coin-operated device
dispensing or providing tangible personal property, amusement or other
services except laundry services, whether automatic or manually operated;
(g) the gross receipts from the service of renting of rooms by hotels,
as defined by K.S.A. 36-501, and amendments thereto, or by
accommodation brokers, as defined by K.S.A. 12-1692, and amendments
thereto, but such tax shall not be levied and collected upon the gross
receipts received from sales of such service to the federal government and
any agency, officer or employee thereof in association with the
performance of official government duties;
(h) the gross receipts from the service of renting or leasing of tangible
personal property except such tax shall not apply to the renting or leasing
of machinery, equipment or other personal property owned by a city and
purchased from the proceeds of industrial revenue bonds issued prior to
July 1, 1973, in accordance with the provisions of K.S.A. 12-1740 through
12-1749, and amendments thereto, and any city or lessee renting or leasing
such machinery, equipment or other personal property purchased with the
proceeds of such bonds who shall have paid a tax under the provisions of
this section upon sales made prior to July 1, 1973, shall be entitled to a
refund from the sales tax refund fund of all taxes paid thereon;
(i) the gross receipts from the rendering of dry cleaning, pressing,
dyeing and laundry services except laundry services rendered through a
coin-operated device whether automatic or manually operated;
(j) the gross receipts from the rendering of the services of washing and washing and waxing of vehicles;

(k) the gross receipts from cable, community antennae and other subscriber radio and television services;

(l) (1) except as otherwise provided by paragraph (2), the gross receipts received from the sales of tangible personal property to all contractors, subcontractors or repairmen for use by them in erecting structures, or building on, or otherwise improving, altering, or repairing real or personal property.

(2) Any such contractor, subcontractor or repairman who maintains an inventory of such property both for sale at retail and for use by them for the purposes described by paragraph (1) shall be deemed a retailer with respect to purchases for and sales from such inventory, except that the gross receipts received from any such sale, other than a sale at retail, shall be equal to the total purchase price paid for such property and the tax imposed thereon shall be paid by the deemed retailer;

(m) the gross receipts received from fees and charges by public and private clubs, drinking establishments, organizations and businesses for participation in sports, games and other recreational activities, but such tax shall not be levied and collected upon the gross receipts received from: (1) Fees and charges by any political subdivision, by any organization exempt from property taxation pursuant to paragraphs Eighth and Ninth of K.S.A. 79-201Ninth, and amendments thereto, or by any youth recreation organization exclusively providing services to persons 18 years of age or younger which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for participation in sports, games and other recreational activities; and (2) entry fees and charges for participation in a special event or tournament sanctioned by a national sporting association to which spectators are charged an admission which is taxable pursuant to subsection (e);

(n) the gross receipts received from dues charged by public and private clubs, drinking establishments, organizations and businesses, payment of which entitles a member to the use of facilities for recreation or entertainment, but such tax shall not be levied and collected upon the gross receipts received from: (1) Dues charged by any organization exempt from property taxation pursuant to paragraphs Eighth and Ninth of K.S.A. 79-201Eighth and Ninth, and amendments thereto; and (2) sales of memberships in a nonprofit organization which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and whose purpose is to support the operation of a nonprofit zoo;

(o) the gross receipts received from the isolated or occasional sale of motor vehicles or trailers but not including: (1) The transfer of motor
vehicles or trailers by a person to a corporation or limited liability
company solely in exchange for stock securities or membership interest in
such corporation or limited liability company; or (2) the transfer of motor
vehicles or trailers by one corporation or limited liability company to
another when all of the assets of such corporation or limited liability
company are transferred to such other corporation or limited liability
company; or (3) the sale of motor vehicles or trailers which are subject to
taxation pursuant to the provisions of K.S.A. 79-5101 et seq., and
amendments thereto, by an immediate family member to another
immediate family member. For the purposes of clause (3), immediate
family member means lineal ascendants or descendants, and their spouses.
Any amount of sales tax paid pursuant to the Kansas retailers sales tax act
on the isolated or occasional sale of motor vehicles or trailers on and after
July 1, 2004, which the base for computing the tax was the value pursuant
to subsections (a), (b)(1) and (b)(2) of K.S.A. 79-5105(a), (b)(1) and (b)
(2), and amendments thereto, when such amount was higher than the
amount of sales tax which would have been paid under the law as it
existed on June 30, 2004, shall be refunded to the taxpayer pursuant to the
procedure prescribed by this section. Such refund shall be in an amount
equal to the difference between the amount of sales tax paid by the
taxpayer and the amount of sales tax which would have been paid by the
taxpayer under the law as it existed on June 30, 2004. Each claim for a
sales tax refund shall be verified and submitted not later than six months
from the effective date of this act to the director of taxation upon forms
furnished by the director and shall be accompanied by any additional
documentation required by the director. The director shall review each
claim and shall refund that amount of tax paid as provided by this act. All
such refunds shall be paid from the sales tax refund fund, upon warrants of
the director of accounts and reports pursuant to vouchers approved by the
director of taxation or the director's designee. No refund for an amount less
than $10 shall be paid pursuant to this act. In determining the base for
computing the tax on such isolated or occasional sale, the fair market value
of any motor vehicle or trailer traded in by the purchaser to the seller may
be deducted from the selling price;
(p) the gross receipts received for the service of installing or applying
tangible personal property which when installed or applied is not being
held for sale in the regular course of business, and whether or not such
tangible personal property when installed or applied remains tangible
personal property or becomes a part of real estate, except that no tax shall
be imposed upon the service of installing or applying tangible personal
property in connection with the original construction of a building or
facility, the original construction, reconstruction, restoration, remodeling,
renovation, repair or replacement of a residence or the construction,
reconstruction, restoration, replacement or repair of a bridge or highway.

For the purposes of this subsection:

(1) "Original construction" shall mean the first or initial construction of a new building or facility. The term "original construction" shall include the addition of an entire room or floor to any existing building or facility, the completion of any unfinished portion of any existing building or facility and the restoration, reconstruction or replacement of a building, facility or utility structure damaged or destroyed by fire, flood, tornado, lightning, explosion, windstorm, ice loading and attendant winds, terrorism or earthquake, but such term, except with regard to a residence, shall not include replacement, remodeling, restoration, renovation or reconstruction under any other circumstances;

(2) "building" shall mean only those enclosures within which individuals customarily are employed, or which are customarily used to house machinery, equipment or other property, and including the land improvements immediately surrounding such building;

(3) "facility" shall mean a mill, plant, refinery, oil or gas well, water well, feedlot or any conveyance, transmission or distribution line of any cooperative, nonprofit, membership corporation organized under or subject to the provisions of K.S.A. 17-4601 et seq., and amendments thereto, or municipal or quasi-municipal corporation, including the land improvements immediately surrounding such facility;

(4) "residence" shall mean only those enclosures within which individuals customarily live;

(5) "utility structure" shall mean transmission and distribution lines owned by an independent transmission company or cooperative, the Kansas electric transmission authority or natural gas or electric public utility; and

(6) "windstorm" shall mean straight line winds of at least 80 miles per hour as determined by a recognized meteorological reporting agency or organization;

(q) the gross receipts received for the service of repairing, servicing, altering or maintaining tangible personal property which when such services are rendered is not being held for sale in the regular course of business, and whether or not any tangible personal property is transferred in connection therewith. The tax imposed by this subsection shall be applicable to the services of repairing, servicing, altering or maintaining an item of tangible personal property which has been and is fastened to, connected with or built into real property;

(r) the gross receipts from fees or charges made under service or maintenance agreement contracts for services, charges for the providing of which are taxable under the provisions of subsection (p) or (q);

(s) on and after January 1, 2005, the gross receipts received from the
sale of prewritten computer software and the sale of the services of
modifying, altering, updating or maintaining prewritten computer
software, whether the prewritten computer software is installed or
delivered electronically by tangible storage media physically transferred to
the purchaser or by load and leave;
   (t) the gross receipts received for telephone answering services;
   (u) the gross receipts received from the sale of prepaid calling service
and prepaid wireless calling service as defined in K.S.A. 2014 Supp. 79-
3673, and amendments thereto; and
   (v) the gross receipts received from the sales of bingo cards, bingo
faces and instant bingo tickets by licensees under K.S.A. 79-4701 et seq.,
and amendments thereto, shall be taxed at a rate of: (1) 4.9% on July 1,
2000, and before July 1, 2001; and (2) 2.5% on July 1, 2001, and before
July 1, 2002. From and after July 1, 2002, all sales of bingo cards, bingo
faces and instant bingo tickets by licensees under K.S.A. 79-4701 et seq.,
and amendments thereto, shall be exempt from taxes imposed pursuant to
this section.

Sec. 2. K.S.A. 2014 Supp. 79-3620 is hereby amended to read as
follows: 79-3620. (a) All revenue collected or received by the director of
taxation from the taxes imposed by this act shall be remitted to the state	
treasurer in accordance with the provisions of K.S.A. 75-4215, and
amendments thereto. Upon receipt of each such remittance, the state	
treasurer shall deposit the entire amount in the state treasury, less amounts
withheld as provided in subsection (b) and amounts credited as provided in
subsections (c), (d) and (e), to the credit of the state general fund.

(b) A refund fund, designated as "sales tax refund fund" not to exceed
$100,000 shall be set apart and maintained by the director from sales tax
collections and estimated tax collections and held by the state treasurer for
prompt payment of all sales tax refunds. Such fund shall be in such
amount, within the limit set by this section, as the director shall determine
is necessary to meet current refunding requirements under this act. In the
event such fund as established by this section is, at any time, insufficient to
provide for the payment of refunds due claimants thereof, the director shall
certify the amount of additional funds required to the director of accounts
and reports who shall promptly transfer the required amount from the state
general fund to the sales tax refund fund, and notify the state treasurer,
who shall make proper entry in the records.

(c) (1) The state treasurer shall credit 5/98 of the revenue collected or
received from the tax imposed by K.S.A. 79-3603, and amendments-
thereto, at the rate of 4.9%, and deposited as provided in subsection (a),
exclusive of amounts credited pursuant to subsection (d), in the state-
highway fund.

(2) The state treasurer shall credit 5/106 of the revenue collected or-
received from the tax imposed by K.S.A. 79-3603, and amendments thereto, at the rate of 5.3%, and deposited as provided in subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.

(3) On July 1, 2006, the state treasurer shall credit \( \frac{19}{265} \) of the revenue collected and received from the tax imposed by K.S.A. 79-3603, and amendments thereto, at the rate of 5.3%, and deposited as provided by subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.

(4) On July 1, 2007, the state treasurer shall credit \( \frac{13}{106} \) of the revenue collected and received from the tax imposed by K.S.A. 79-3603, and amendments thereto, at the rate of 5.3%, and deposited as provided by subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.

(5) On July 1, 2010, the state treasurer shall credit 11.427% of the revenue collected and received from the tax imposed by K.S.A. 79-3603, and amendments thereto, at the rate of 6.3%, and deposited as provided by subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.

(6) On July 1, 2011, the state treasurer shall credit 11.26% of the revenue collected and received from the tax imposed by K.S.A. 79-3603, and amendments thereto, at the rate of 6.3%, and deposited as provided by subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.

(7) On July 1, 2012, the state treasurer shall credit 11.233% of the revenue collected and received from the tax imposed by K.S.A. 79-3603, and amendments thereto, at the rate of 6.3%, and deposited as provided by subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.

(8) On July 1, 2013, and thereafter, the state treasurer shall credit 17.073% of the revenue collected and received from the tax imposed by K.S.A. 79-3603, and amendments thereto, at the rate of 6.15%, and deposited as provided by subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.

(9) On July 1, 2015, the state treasurer shall credit 16.666% of the revenue collected and received from the tax imposed by K.S.A. 79-3603, and amendments thereto, at the rate of 6.3%, and deposited as provided by subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.

(6) On July 1, 2018, and thereafter, the state treasurer shall credit 17.073% of the revenue collected and received from the tax imposed by K.S.A. 79-3603, and amendments thereto, at the rate of 6.15%, and deposited as provided by subsection (a), exclusive of amounts credited...
pursuant to subsection (d), in the state highway fund.

(d) The state treasurer shall credit all revenue collected or received from the tax imposed by K.S.A. 79-3603, and amendments thereto, as certified by the director, from taxpayers doing business within that portion of a STAR bond project district occupied by a STAR bond project or taxpayers doing business with such entity financed by a STAR bond project as defined in K.S.A. 2014 Supp. 12-17,162, and amendments thereto, that was determined by the secretary of commerce to be of statewide as well as local importance or will create a major tourism area for the state or the project was designated as a STAR bond project as defined in K.S.A. 2014 Supp. 12-17,162, and amendments thereto, to the city bond finance fund, which fund is hereby created. The provisions of this subsection shall expire when the total of all amounts credited hereunder and under subsection (d) of K.S.A. 79-3710(d), and amendments thereto, is sufficient to retire the special obligation bonds issued for the purpose of financing all or a portion of the costs of such STAR bond project.

(e) All revenue certified by the director of taxation as having been collected or received from the tax imposed by subsection (c) of K.S.A. 79-3603(c), and amendments thereto, on the sale or furnishing of gas, water, electricity and heat for use or consumption within the intermodal facility district described in this subsection, shall be credited by the state treasurer to the state highway fund. Such revenue may be transferred by the secretary of transportation to the rail service improvement fund pursuant to law. The provisions of this subsection shall take effect upon certification by the secretary of transportation that a notice to proceed has been received for the construction of the improvements within the intermodal facility district, but not later than December 31, 2010, and shall expire when the secretary of revenue determines that the total of all amounts credited hereunder and pursuant to subsection (c) of K.S.A. 79-3710(e), and amendments thereto, is equal to $53,300,000, but not later than December 31, 2045. Thereafter, all revenues shall be collected and distributed in accordance with applicable law. For all tax reporting periods during which the provisions of this subsection are in effect, none of the exemptions contained in K.S.A. 79-3601 et seq., and amendments thereto, shall apply to the sale or furnishing of any gas, water, electricity and heat for use or consumption within the intermodal facility district. As used in this subsection, "intermodal facility district" shall consist of an intermodal transportation area as defined by subsection (oo) of K.S.A. 12-1770a(oo), and amendments thereto, located in Johnson county within the polygonal-shaped area having Waverly Road as the eastern boundary, 191st Street as the southern boundary, Four Corners Road as the western boundary, and Highway 56 as the northern boundary, and the polygonal-shaped area
having Poplar Road as the eastern boundary, 183rd Street as the southern boundary, Waverly Road as the western boundary, and the BNSF mainline track as the northern boundary, that includes capital investment in an amount exceeding $150 million for the construction of an intermodal facility to handle the transfer, storage and distribution of freight through railway and trucking operations.

Sec. 3. K.S.A. 2014 Supp. 79-3703 is hereby amended to read as follows: 79-3703. There is hereby levied and there shall be collected from every person in this state a tax or excise for the privilege of using, storing, or consuming within this state any article of tangible personal property. Such tax shall be levied and collected in an amount equal to the consideration paid by the taxpayer multiplied by the rate of 6.15%, and commencing July 1, 2018, at the rate of 6.15%. Within a redevelopment district established pursuant to K.S.A. 74-8921, and amendments thereto, there is hereby levied and there shall be collected and paid an additional tax of 2% until the earlier of: (1) The date the bonds issued to finance or refinance the redevelopment project undertaken in the district have been paid in full; or (2) the final scheduled maturity of the first series of bonds issued to finance the redevelopment project. All property purchased or leased within or without this state and subsequently used, stored or consumed in this state shall be subject to the compensating tax if the same property or transaction would have been subject to the Kansas retailers' sales tax had the transaction been wholly within this state.

Sec. 4. K.S.A. 2014 Supp. 79-3710 is hereby amended to read as follows: 79-3710. (a) All revenue collected or received by the director under the provisions of this act shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury, less amounts set apart as provided in subsection (b) and amounts credited as provided in subsection (c), (d) and (e), to the credit of the state general fund.

(b) A revolving fund, designated as "compensating tax refund fund" not to exceed $10,000 shall be set apart and maintained by the director from compensating tax collections and estimated tax collections and held by the state treasurer for prompt payment of all compensating tax refunds. Such fund shall be in such amount, within the limit set by this section, as the director shall determine is necessary to meet current refunding requirements under this act.

(c) (1) The state treasurer shall credit of the revenue collected or received from the tax imposed by K.S.A. 79-3703, and amendments thereto, at the rate of 4.9%, and deposited as provided in subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.
(2) The state treasurer shall credit \( \frac{5}{106} \) of the revenue collected or received from the tax imposed by K.S.A. 79-3703, and amendments thereto, at the rate of 5.3\%, and deposited as provided in subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.

(3) On July 1, 2006, the state treasurer shall credit \( \frac{19}{265} \) of the revenue collected or received from the tax imposed by K.S.A. 79-3703, and amendments thereto, at the rate of 5.3\%, and deposited as provided by subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.

(4) On July 1, 2007, the state treasurer shall credit \( \frac{13}{106} \) of the revenue collected or received from the tax imposed by K.S.A. 79-3703, and amendments thereto, at the rate of 5.3\%, and deposited as provided by subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.

(5) On July 1, 2010, the state treasurer shall credit 11.427\% of the revenue collected and received from the tax imposed by K.S.A. 79-3703, and amendments thereto, at the rate of 6.3\%, and deposited as provided by subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.

(6) On July 1, 2011, the state treasurer shall credit 11.26\% of the revenue collected and received from the tax imposed by K.S.A. 79-3703, and amendments thereto, at the rate of 6.3\%, and deposited as provided by subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.

(7) On July 1, 2012, the state treasurer shall credit 11.233\% of the revenue collected and received from the tax imposed by K.S.A. 79-3703, and amendments thereto, at the rate of 6.3\%, and deposited as provided by subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.

(8) On July 1, 2013, and thereafter, the state treasurer shall credit 17.073\% of the revenue collected and received from the tax imposed by K.S.A. 79-3703, and amendments thereto, at the rate of 6.15\%, and deposited as provided by subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.

(5) On July 1, 2015, the state treasurer shall credit 16.666\% of the revenue collected and received from the tax imposed by K.S.A. 79-3703, and amendments thereto, at the rate of 6.3\%, and deposited as provided by subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.

(6) On July 1, 2018, and thereafter, the state treasurer shall credit 17.073\% of the revenue collected and received from the tax imposed by K.S.A. 79-3703, and amendments thereto, at the rate of 6.15\%, and
deposited as provided by subsection (a), exclusive of amounts credited
pursuant to subsection (d), in the state highway fund.

(d) The state treasurer shall credit all revenue collected or received
from the tax imposed by K.S.A. 79-3703, and amendments thereto, as
certified by the director, from taxpayers doing business within that portion
of a redevelopment district occupied by a redevelopment project that was
determined by the secretary of commerce to be of statewide as well as
local importance or will create a major tourism area for the state as defined
in K.S.A. 12-1770a, and amendments thereto, to the city bond finance
fund created by subsection (d) of K.S.A. 79-3620(d), and amendments
thereto. The provisions of this subsection shall expire when the total of all
amounts credited hereunder and under subsection (d) of K.S.A. 79-
3620(d), and amendments thereto, is sufficient to retire the special
obligation bonds issued for the purpose of financing all or a portion of the
costs of such redevelopment project.

This subsection shall not apply to a project designated as a special bond
project as defined in subsection (z) of K.S.A. 12-1770a(z), and
amendments thereto.

(e) All revenue certified by the director of taxation as having been
collected or received from the tax imposed by subsection (e) of K.S.A. 79-
3603(c), and amendments thereto, on the sale or furnishing of gas, water,
electricity and heat for use or consumption within the intermodal facility
district described in this subsection, shall be credited by the state treasurer
to the state highway fund. Such revenue may be transferred by the
secretary of transportation to the rail service improvement fund pursuant to
law. The provisions of this subsection shall take effect upon certification
by the secretary of transportation that a notice to proceed has been
received for the construction of the improvements within the intermodal
facility district, but not later than December 31, 2010, and shall expire
when the secretary of revenue determines that the total of all amounts
credited hereunder and pursuant to subsection (e) of K.S.A. 79-3620(e),
and amendments thereto, is equal to $53,300,000, but not later than
December 31, 2045. Thereafter, all revenues shall be collected and
distributed in accordance with applicable law. For all tax reporting periods
during which the provisions of this subsection are in effect, none of the
exemptions contained in K.S.A. 79-3601 et seq., and amendments thereto,
shall apply to the sale or furnishing of any gas, water, electricity and heat
for use or consumption within the intermodal facility district. As used in
this subsection, "intermodal facility district" shall consist of an intermodal
transportation area as defined by subsection (oo) of K.S.A. 12-1770a(oo),
and amendments thereto, located in Johnson county within the polygonal-
shaped area having Waverly Road as the eastern boundary, 191st Street as
the southern boundary, Four Corners Road as the western boundary, and
Highway 56 as the northern boundary, and the polygonal-shaped area having Poplar Road as the eastern boundary, 183rd Street as the southern boundary, Waverly Road as the western boundary, and the BNSF mainline track as the northern boundary, that includes capital investment in an amount exceeding $150 million for the construction of an intermodal facility to handle the transfer, storage and distribution of freight through railway and trucking operations.

Sec. 5. K.S.A. 2014 Supp. 79-3603, 79-3620, 79-3703 and 79-3710 are hereby repealed.

Sec. 6. This act shall take effect and be in force from and after its publication in the statute book.