As Amended by House Committee

Session of 2017

HOUSE BILL No. 2387

By Committee on Taxation

3-10

AN ACT concerning sales and compensating use tax; exemption for repairing, rebuilding or replacing certain property destroyed by wildfires; amending K.S.A. 2016 Supp. 79-3606d and repealing the existing section.

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

Section 1. K.S.A. 2016 Supp. 79-3606d is hereby amended to read as follows: 79-3606d. (a) The following shall be exempt from the tax imposed by the Kansas retailers' sales tax act: All sales of tangible personal property and services purchased during calendar years 2016, 2017 and 2018, necessary to construct, reconstruct, repair or replace any fence which residence, utility pole owned by a rural electric cooperative or fence used to enclose land devoted to agricultural use fence that was damaged or destroyed by fire wildfires occurring during calendar year 2016, and the purpose for which is to enclose land devoted to agricultural use years 2016 and 2017, and the purpose for which is to enclose land devoted to agricultural use. Sales tax paid on and after January 1, 2016, but prior to the effective date of this act upon the gross receipts received from any such sale shall be refunded. Each claim for a sales tax refund shall be verified and submitted 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 sales tax paid as determined under the provisions of this section. All refunds shall be paid from the sales tax refund fund upon warrants of the director or the director's designee. Any person constructing, reconstructing, repairing or replacing such property or any person who shall contract for the construction, reconstruction, repair or replacement of any such property shall obtain from the state an exemption certificate for the project involved. The certificate shall be furnished to the person or contractor to purchase materials, machinery and equipment for incorporation in such project. The person or contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon


completion of the project the contractor shall furnish to the person
that obtained the exemption certificate, a sworn statement, on a form
to be provided by the director of taxation, that all purchases so made
were entitled to exemption under this subsection.
(b) The provisions of this section shall be deemed to be supplemental
to the Kansas retailers' sales tax act.
Sec. 2. K.S.A. 2016 Supp. 79-3606d is hereby repealed.
Sec. 3. This act shall take effect and be in force from and after its
publication in the Kansas register.