

**As Amended by House Committee**

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*Session of 2017*

**HOUSE BILL No. 2387**

By Committee on Taxation

3-10

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

5  
6 *Be it enacted by the Legislature of the State of Kansas:*

7 Section 1. K.S.A. 2016 Supp. 79-3606d is hereby amended to read as  
8 follows: 79-3606d. (a) The following shall be exempt from the tax  
9 imposed by the Kansas retailers' sales tax act: All sales of tangible  
10 personal property and services purchased during calendar-year ~~2016 years~~  
11 ~~2017 and 2018~~, necessary to ~~construct~~, reconstruct, repair or replace any  
12 ~~fence which residence, utility pole owned by a rural electric cooperative~~  
13 ~~or fence used to enclose land devoted to agricultural use~~ **fence** that was  
14 damaged or destroyed by ~~fire~~ wildfires occurring during calendar-year  
15 ~~2016~~, and the purpose for which is to enclose land devoted to agricultural  
16 ~~use years 2016 and 2017~~, and the purpose for which is to enclose land  
17 **devoted to agricultural use**. Sales tax paid on and after January 1, ~~2016~~  
18 ~~2017~~, ~~but prior to the effective date of this act~~ upon the gross receipts  
19 received from any such sale shall be refunded. Each claim for a sales tax  
20 refund shall be verified and submitted to the director of taxation upon  
21 forms furnished by the director and shall be accompanied by any  
22 additional documentation required by the director. The director shall  
23 review each claim and shall refund that amount of sales tax paid as  
24 determined under the provisions of this section. All refunds shall be paid  
25 from the sales tax refund fund upon warrants of the director of accounts  
26 and reports pursuant to vouchers approved by the director or the director's  
27 designee. **Any person ~~constructing~~, reconstructing, repairing or**  
28 **replacing such property,;** or any person who shall contract for the  
29 **~~construction~~, reconstruction, repair or replacement of any such**  
30 **property shall obtain from the state an exemption certificate for the**  
31 **project involved. The certificate shall be furnished to the person or**  
32 **contractor to purchase materials, {and lease} machinery and**  
33 **equipment for ~~incorporation in~~ such project. The person or contractor**  
34 **shall furnish the number of such certificate to all suppliers from**

1 **whom such purchases are made, and such suppliers shall execute**  
2 **invoices covering the same bearing the number of such certificate.**  
3 **Upon completion of the project the contractor shall furnish to the**  
4 **person that obtained the exemption certificate, a sworn statement, on**  
5 **a form to be provided by the director of taxation, that all purchases so**  
6 **made were entitled to exemption under this subsection.**

7 (b) The provisions of this section shall be deemed to be supplemental  
8 to the Kansas retailers' sales tax act.

9 Sec. 2. K.S.A. 2016 Supp. 79-3606d is hereby repealed.

10 Sec. 3. This act shall take effect and be in force from and after its  
11 publication in the Kansas register.