AN ACT concerning sales and compensating use tax; relating to
exemptions; providing an exemption for reconstructing, repairing or
replacing certain fencing damaged or destroyed by wildfires; amending
K.S.A. 79-3606d and repealing the existing section.

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

Section 1. K.S.A. 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 2017 and 2018 on and after
January 1, 2021, necessary to reconstruct, repair or replace any fence that
was damaged or destroyed by wildfires occurring during calendar years
2016 and 2017 on and after January 1, 2021, and the purpose for which is
to enclose land devoted to agricultural use. Sales tax paid on and after
January 1, 2021, 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 reconstructing, repairing or
replacing such property, or any person who shall contract for the
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 and lease machinery and equipment for 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 a part of and
supplemental to the Kansas retailers' sales tax act.

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 K.S.A. 79-3606d is hereby repealed.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