

As Amended by House Committee

Session of 2013

HOUSE BILL No. 2255

By Committee on Commerce, Labor and Economic Development

2-7

1 AN ACT concerning economic development; investment in  
2 telecommunications machinery and equipment; promoting broadband  
3 across Kansas.

4  
5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. (a) For purchases made on or after July 1, ~~2013~~, **all 2015**,  
7 **the** state sales tax paid on the purchase of telecommunications machinery  
8 and equipment pursuant to K.S.A. 79-3603, and amendments thereto, by a  
9 person providing services pursuant to the provisions of subsection (b) of  
10 K.S.A. 79-3603, and amendments thereto, including the services listed in  
11 subsection (b) of K.S.A. 79-3603, and amendments thereto, that are not  
12 included in telecommunications service pursuant to such provisions, shall  
13 be refunded as provided in this section.

14 (b) **(1)** Any claim for refund shall be submitted within three years  
15 from the date of payment of the tax. Each claim for a sales tax refund shall  
16 be verified and submitted to the director of taxation upon forms furnished  
17 by the director and shall be accompanied by any additional documentation  
18 required by the director. The director shall review each claim and shall  
19 refund the amount of sales tax paid as determined under the provisions of  
20 this section. All refunds shall be paid from the sales tax refund fund upon  
21 warrants of the director of accounts and reports pursuant to vouchers  
22 approved by the director or the director's designee. No interest shall be  
23 paid on refunds granted pursuant to this section. In no event shall any city  
24 or county sales tax paid on the sale of telecommunications machinery and  
25 equipment be refunded pursuant to this section.

26 **(2) (A) For claims received on or after July 1, 2015, until**  
27 **December 31, 2016, one-half of the amount of the rebate shall be paid.**

28 **(B) For claims received on or after January 1, 2017, and in all**  
29 **subsequent calendar years, the full amount of the rebate shall be paid**  
30 **within 365 consecutive days after the date upon which the claim for**  
31 **rebate was received by the director.**

32 (c) On or before January 31, 2018, the department shall review and  
33 report to the speaker of the house, the senate president and the chairs of the  
34 house and senate commerce committees on the additional investment and  
35 related economic impact of this tax expenditure.

36 (d) For purposes of this section, "telecommunications machinery and

1 equipment" means machinery, equipment and network software that is  
2 capable of directly sending, receiving or storing voice or data  
3 communications or used to enable, facilitate, maintain or monitor a  
4 telecommunications network. "Telecommunications machinery and  
5 equipment" includes, but is not limited to: Antennas, amplifiers, wires,  
6 cable, fiber optic cable, rectifiers, duplexers, triplexers, multiplexers,  
7 receivers, repeaters, transmitters, power equipment, modems, routers,  
8 storage devices, closures, conduits, controllers, filters, input devices,  
9 insulators, microwave equipment, output devices, pedestals, power  
10 converters, radio channels, terminals, timing units, transformers, bridges,  
11 network computers, cross connects, plug-in circuitry, oscillators, network  
12 software, servers, power transport equipment, test equipment, connectors,  
13 attenuators, circuit switches, analog electronic switches, digital electronic  
14 switches and switches for operator assistance.

15 (e) The secretary of revenue is hereby authorized to adopt rules and  
16 regulations to administer the provisions of this section.

17 Sec. 2. This act shall take effect and be in force from and after its  
18 publication in the statute book.