

2023 Kansas Statutes

79-3603d. Retailers' sales tax imposed on sale of food and food ingredients; rate. (a) There is hereby levied and there shall be collected and paid a tax upon the gross receipts from the sale of food and food ingredients. The rate of tax shall be as follows:

- (1) Commencing on January 1, 2023, at the rate of 4%;
- (2) commencing on January 1, 2024, at the rate of 2%; and
- (3) commencing on January 1, 2025, and thereafter, at the rate of 0%.

(b) The provisions of this section shall not apply to prepared food unless sold without eating utensils provided by the seller and described below:

(1) Food sold by a seller whose proper primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries);

(2) (A) food sold in an unheated state by weight or volume as a single item; or

(B) only meat or seafood sold in an unheated state by weight or volume as a single item;

(3) bakery items, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, danish, cakes, tortes, pies, tarts, muffins, bars, cookies and tortillas; or

(4) food sold that ordinarily requires additional cooking, as opposed to just reheating, by the consumer prior to consumption.

(c) The provisions of this section shall be a part of and supplemental to the Kansas retailers' sales tax act.

History: L. 2022, ch. 89, § 1; January 1, 2023.