

2023 Kansas Statutes

79-3703. Compensating use tax imposed; rate. (a) There is hereby levied and there shall be collected from every person in this state a tax or excise for the privilege of using, storing, or consuming within this state any article of tangible personal property. Such tax shall be levied and collected in an amount equal to the consideration paid by the taxpayer multiplied by the rate of 6.5%.

(b) Commencing on January 1, 2023, and thereafter, the state rate on the amount equal to the consideration paid by the taxpayer from the sale of food and food ingredients as provided in K.S.A. 79-3603, and amendments thereto, shall be as set forth in K.S.A. 2023 Supp. 79-3603d, and amendments thereto.

(c) On and after January 1, 2023, 17% and on and after January 1, 2025, 18% of the tax rate imposed pursuant to this section and the rate provided in K.S.A. 2023 Supp. 79-3603d, and amendments thereto, shall be levied for the state highway fund, the state highway fund purposes and those purposes specified in K.S.A. 68-416, and amendments thereto, and all revenue collected and received from such tax levy shall be deposited in the state highway fund.

(d) Within a redevelopment district established pursuant to K.S.A. 74-8921, and amendments thereto, there is hereby levied and there shall be collected and paid an additional tax of 2% until the earlier of: (1) The date the bonds issued to finance or refinance the redevelopment project undertaken in the district have been paid in full, or (2) the final scheduled maturity of the first series of bonds issued to finance the redevelopment project.

(e) All property purchased or leased within or without this state and subsequently used, stored or consumed in this state shall be subject to the compensating tax if the same property or transaction would have been subject to the Kansas retailers' sales tax had the transaction been wholly within this state.

History: L. 1937, ch. 375, § 3; L. 1945, ch. 370, § 2; L. 1953, ch. 450, § 1; L. 1955, ch. 425, § 1; L. 1958, ch. 31, § 3 (Special Session); L. 1965, ch. 533, § 3; L. 1986, ch. 386, § 3; L. 1989, ch. 209, § 61; L. 1992, ch. 280, § 61; L. 1995, ch. 118, § 4; L. 1998, ch. 199, § 15; L. 1999, ch. 158, § 12; L. 2002, ch. 185, § 9; L. 2003, ch. 150, § 3; L. 2004, ch. 90, § 4; L. 2010, ch. 160, § 3; L. 2013, ch. 135, § 4; L. 2015, ch. 99, § 9; L. 2015, ch. 102, § 9; L. 2020, ch. 8, § 14; L. 2022, ch. 89, § 8; January 1, 2023.