HOUSE BILL No. 2355

By Committee on Taxation

AN ACT concerning sales taxation; relating to food sales tax refunds; information required in support of claim; amending K.S.A. 79-3637 and repealing the existing section.

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

New Section 1. (a) No claim for refund under the provisions of K.S.A. 79-3620 and 79-3632 through 79-3639, and amendments thereto, shall be allowed any claimant who fails to provide a valid social security number issued by the social security administration for the claimant, every household member and every dependent child.

(b) The provisions of this section shall be part of and supplemental to the provisions of K.S.A. 79-3620 and 79-3632 through 79-3639, and amendments thereto.

Sec. 2. K.S.A. 79-3637 is hereby amended to read as follows: 79-3637. Every claimant for the refund of taxes under the provisions of K.S.A. 79-3620 and 79-3632 to 79-3639, and amendments thereto, shall supply to the division in support of a claim, a valid social security number issued by the social security administration for each claimant, every household member and every dependent child, a clear statement as to whether such claimant qualifies for a refund under the provisions of subsection (a)(1), (a)(2) or (a)(3) of K.S.A. 79-3633, and amendments thereto, reasonable proof of age or disability, and household income. A claim alleging disability shall be supported by a report of the examining physician of the claimant with a statement or certificate that the applicant has a disability within the meaning of subsection (f) of K.S.A. 79-3633, and amendments thereto.

Sec. 3. K.S.A. 79-3637 is hereby repealed.

Sec. 4. This act shall take effect and be in force from and after its publication in the statute book.