

## HOUSE BILL No. 2328

By Committee on Taxation

2-12

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1 AN ACT concerning sales taxation; relating to sales of required textbooks,  
2 refunds in certain instances.

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

5 Section 1. Sales tax paid on and after July 1, 2015, on the gross  
6 receipts received from the sale of required textbooks purchased in Kansas  
7 by a student enrolled in a postsecondary educational institution in this state  
8 shall be refunded. Each claim for a sales tax refund shall be verified and  
9 submitted to the director of taxation upon forms furnished by the director  
10 and shall be accompanied by any additional documentation required by the  
11 director. The director shall review each claim and shall refund that amount  
12 of sales tax paid as determined under the provisions of this section. All  
13 refunds shall be paid from the sales tax refund fund upon warrants of the  
14 director of accounts and reports pursuant to vouchers approved by the  
15 director or the director's designee. For the purposes of this section,  
16 "postsecondary educational institution" means any university, municipal  
17 university, community college and technical college, whether public or  
18 private.

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