

HOUSE BILL No. 2387

AN ACT concerning sales and compensating use tax; exemption for repairing, rebuilding or replacing certain property destroyed by wildfires; amending K.S.A. 2016 Supp. 79-3606d and repealing the existing section.

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

Section 1. K.S.A. 2016 Supp. 79-3606d is hereby amended to read as follows: 79-3606d. (a) The following shall be exempt from the tax imposed by the Kansas retailers' sales tax act: All sales of tangible personal property and services purchased during calendar year ~~2016~~ years 2017 and 2018, necessary to ~~construct~~, reconstruct, repair or replace any fence ~~which that~~ was damaged or destroyed by ~~fire~~ wildfires occurring during calendar year years 2016 and 2017, and the purpose for which is to enclose land devoted to agricultural use. Sales tax paid on and after January 1, ~~2016~~ 2017, ~~but prior to the effective date of this act~~ upon the gross receipts received from any such sale shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this section. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee. *Any person reconstructing, repairing or replacing such property, or any person who shall contract for the reconstruction, repair or replacement of any such property shall obtain from the state an exemption certificate for the project involved. The certificate shall be furnished to the person or contractor to purchase materials and lease machinery and equipment for such project. The person or contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the person that obtained the exemption certificate, a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection.*

(b) The provisions of this section shall be deemed to be supplemental to the Kansas retailers' sales tax act.

Sec. 2. K.S.A. 2016 Supp. 79-3606d is hereby repealed.

Sec. 3. This act shall take effect and be in force from and after its publication in the Kansas register.

I hereby certify that the above BILL originated in the HOUSE, and passed that body

HOUSE concurred in
SENATE amendments _____

Speaker of the House.

Chief Clerk of the House.

Passed the SENATE
as amended _____

President of the Senate.

Secretary of the Senate.

APPROVED _____

Governor.