

## HOUSE BILL No. 2288

By Committee on Taxation

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9 AN ACT concerning sales taxation; relating to refunds; certain purchases  
10 of telecommunications machinery and equipment.

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

13 Section 1. (a) On and after July 1, 2007, all sales tax paid on the sale  
14 of telecommunications machinery and equipment pursuant to K.S.A. 79-  
15 3603, and amendments thereto, by a person providing services taxable  
16 pursuant to the provisions of subsection (b) of K.S.A. 79-3603, and  
17 amendments thereto, shall be refunded as provided in this section. Any  
18 claim for refund shall be submitted within the time period prescribed by  
19 K.S.A. 79-3609, and amendments thereto. Each claim for a sales tax re-  
20 fund shall be verified and submitted to the director of taxation upon forms  
21 furnished by the director and shall be accompanied by any additional  
22 documentation required by the director. The director shall review each  
23 claim and shall refund the amount of sales tax paid as determined under  
24 the provisions of this section. All refunds shall be paid from the sales tax  
25 refund fund upon warrants of the director of accounts and reports pur-  
26 suant to vouchers approved by the director or the director's designee.  
27 The secretary of revenue is hereby authorized to adopt rules and regu-  
28 lations to administer the provisions of this section.

29 (b) For purposes of this section, "telecommunications machinery and  
30 equipment" means machinery, equipment and software that is used for  
31 the purpose of sending, receiving or storing voice or data communications  
32 and all equipment that is used to enable, facilitate, maintain or monitor  
33 such machinery, equipment and software. "Telecommunications machin-  
34 ery and equipment" includes, but is not limited to: Antennas, towers,  
35 amplifiers, poles, wires, cables, rectifiers, duplexers, multiplexers, receiv-  
36 ers, repeaters, transmitters, power equipment, modems, routers, storage  
37 devices and general central office switching equipment such as circuit  
38 switches, analog electronic switches, digital electronic switches and  
39 switches for operator assistance.

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