

HOUSE BILL No. 2834

By Representatives Peck, Bowers, Fund, M. Holmes, Kinzer, Mast,
Jim Morrison, Otto, Rhoades and B. Wolf

2-12

10 AN ACT concerning sales taxation; relating to exemptions; certain pur-
11 chases by disabled veterans of the armed forces of the United States.
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13 *Be it enacted by the Legislature of the State of Kansas:*

14 Section 1. (a) Notwithstanding any provisions of the law to the con-
15 trary, all sales of food and food products, grooming and hygiene products
16 and household personal products to persons who are residents of this
17 state, and have been honorably discharged from active service in any
18 branch of the armed forces of the United States and who are certified by
19 the United States department of veteran affairs or its successor to be in
20 receipt of disability compensation at the 100% rate and the disability is
21 permanent and was sustained through military action or accident or re-
22 sulting from disease contracted while in such active service, shall be ex-
23 empt from the Kansas retailers' sales tax act. Sales for the benefit of the
24 eligible person as provided by this section which are purchased on behalf
25 of such eligible person by a spouse of such eligible person or by a member
26 of the household in which the eligible person resides, and who is author-
27 ized to make purchases on the eligible person's behalf, shall also be ex-
28 empt for purposes of this section.

29 (b) Sales qualifying for the exemption authorized by this section shall
30 not exceed \$20,000 per year per individual taxpayer.

31 (c) An eligible person claiming an exemption pursuant to this section,
32 prior to claiming any such exemption, shall apply to and obtain from the
33 secretary of revenue a veteran exemption identification number. The sec-
34 retary shall prescribe the application form for such number, and such
35 eligible person shall provide with the application, information sufficient
36 to establish that such eligible person qualifies for the sales tax exemption.
37 Such eligible person shall enter the issued identification number on any
38 exemption certificate presented to any retailer when claiming the sales
39 tax exemption on any qualifying purchases.

40 (d) Upon request of the secretary, an eligible person asserting or
41 claiming the exemption authorized by this section shall provide a state-
42 ment, executed under oath, that the total sales amounts for which the
43 exemption is applicable have not exceeded the per year per individual

1 taxpayer limit prescribed by this section. If the amount of such exempt
2 sales exceeds such prescribed limit, the sales tax in excess of the author-
3 ized amount shall be treated as a direct sales tax liability and may be
4 recovered by the department of revenue in the same manner as provided
5 by the Kansas retailers' sales tax act.

6 (e) As used in this section: (1) "Food and food ingredients" means
7 substances, whether in liquid, concentrated, solid, frozen, dried or de-
8 hydrated form, that are sold for ingestion or chewing by humans and are
9 consumed for taste or nutritional value, except that such defined term
10 shall not include alcoholic beverages or tobacco;

11 (2) "grooming and hygiene products" means soaps and cleaning so-
12 lutions, shampoo, toothpaste, mouthwash, antiperspirants, and suntan lo-
13 tions and screens, regardless of whether such items are over-the-counter
14 drugs; and

15 (3) "household personal products" means shaving razors, shaving
16 cream, hair spray, lotions and creams, feminine products, facial tissue,
17 napkins, toilet tissue, paper towels, combs, hairbrushes, tooth brushes,
18 bandages and first aid ointments.

19 (f) The provisions of this section shall be part of and supplemental to
20 the Kansas retailers' sales tax act.

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