

SENATE BILL No. 664

By Committee on Ways and Means

2-27

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) (1) Sales tax paid pursuant to K.S.A. 79-3603, and
14 amendments thereto, on the sale of telecommunications machinery and
15 equipment by a person providing services taxable pursuant to the provi-
16 sions of subsection (b) of K.S.A. 79-3603, and amendments thereto, shall
17 be refunded as follows: (A) One-quarter of such tax paid by such person
18 on the sale of telecommunications machinery and equipment during the
19 period July 1, 2008, through June 30, 2009, shall be refunded;

20 (B) $\frac{1}{2}$ of such tax paid by such person on the sale of telecommuni-
21 cations machinery and equipment during the period July 1, 2009, through
22 June 30, 2010, shall be refunded;

23 (C) $\frac{3}{4}$ of such tax paid by such person on the sale of telecommuni-
24 cations machinery and equipment during the period of July 1, 2010,
25 through June 30, 2011, shall be refunded; and

26 (D) all of such tax paid by such person on the sale of telecommuni-
27 cations machinery and equipment on and after July 1, 2011, shall be
28 refunded.

29 (2) Any claim for refund shall be submitted within one year from the
30 date of payment of the tax. Each claim for a sales tax refund shall be
31 verified and submitted to the director of taxation upon forms furnished
32 by the director and shall be accompanied by any additional documenta-
33 tion required by the director. The director shall review each claim and
34 shall refund the amount of sales tax paid as determined under the provi-
35 sions of this section. All refunds shall be paid from the sales tax refund
36 fund upon warrants of the director of accounts and reports pursuant to
37 vouchers approved by the director or the director's designee. No interest
38 shall be paid on refunds granted pursuant to this section. In no event
39 shall any city or county sales tax paid on the sale of telecommunications
40 machinery and equipment be refunded pursuant to this section. The sec-
41 retary of revenue is hereby authorized to adopt rules and regulations to
42 administer the provisions of this section.

43 (b) For purposes of this section, "telecommunications machinery and

1 equipment” means machinery, equipment and network software that is
2 used directly and predominantly for the purpose of sending, receiving or
3 storing voice or data communications and all equipment that is used to
4 enable, facilitate, maintain or monitor such machinery, equipment and
5 network software. “Telecommunications machinery and equipment” in-
6 cludes, but is not limited to: Antennas, towers, amplifiers, poles, wires,
7 cables, fiber optic cable, rectifiers, duplexers, triplexers, multiplexers, re-
8 ceivers, repeaters, transmitters, power equipment, modems, routers, stor-
9 age devices, closures, conduits, controllers, filters, input devices, insula-
10 tors, microwave equipment, output devices, pedestals, power converters,
11 radio channels, terminals, timing units, transformers, bridges, network
12 computers, cross connects, plug in circuitry, oscillators, network software,
13 servers, power transport equipment, test equipment, connectors, atten-
14 uators, circuit switches, analog electronic switches, digital electronic
15 switches and switches for operator assistance.

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