

HOUSE BILL No. 2255

By Committee on Commerce, Labor and Economic Development

2-7

1 AN ACT concerning economic development; investment in  
2 telecommunications machinery and equipment; promoting broadband  
3 across Kansas.  
4

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

*2015 file*

6 Section 1. (a) For purchases made on or after July 1, ~~2012~~ *all* state  
7 sales tax paid on the purchase of telecommunications machinery and  
8 equipment pursuant to K.S.A. 79-3603, and amendments thereto, by a  
9 person providing services pursuant to the provisions of subsection (b) of  
10 K.S.A. 79-3603, and amendments thereto, including the services listed in  
11 subsection (b) of K.S.A. 79-3603, and amendments thereto, that are not  
12 included in telecommunications service pursuant to such provisions, shall  
13 be refunded as provided in this section.

14 (b) Any claim for refund shall be submitted within three years from  
15 the date of payment of the tax. Each claim for a sales tax refund shall be  
16 verified and submitted to the director of taxation upon forms furnished by  
17 the director and shall be accompanied by any additional documentation  
18 required by the director. The director shall review each claim and shall  
19 refund the amount of sales tax paid as determined under the provisions of  
20 this section. All refunds shall be paid from the sales tax refund fund upon  
21 warrants of the director of accounts and reports pursuant to vouchers  
22 approved by the director or the director's designee. No interest shall be  
23 paid on refunds granted pursuant to this section. In no event shall any city  
24 or county sales tax paid on the sale of telecommunications machinery and  
25 equipment be refunded pursuant to this section.

26 (c) On or before January 31, 2018, the department shall review and  
27 report to the speaker of the house, the senate president and the chairs of the  
28 house and senate commerce committees on the additional investment and  
29 related economic impact of this tax expenditure.

30 (d) For purposes of this section, "telecommunications machinery and  
31 equipment" means machinery, equipment and network software that is  
32 capable of directly sending, receiving or storing voice or data  
33 communications or used to enable, facilitate, maintain or monitor a  
34 telecommunications network. "Telecommunications machinery and  
35 equipment" includes, but is not limited to: Antennas, amplifiers, wires,  
36 cable, fiber optic cable, rectifiers, duplexers, triplexers, multiplexers,

Proposed Amendments for HB 2255  
February 20, 2013  
Prepared by Ken Wilke  
Office of the Revisor of Statutes

(1)

(2) (A) For claims received in calendar year 2013,  
~~one-half of the amount of the rebate shall be paid in~~  
~~calendar year 2015 and the balance shall be paid in~~  
~~calendar year 2016.~~ *on or after July 1, 2015 until Dec.*  
(B) For claims received in calendar year 2014, one-  
half of the amount of the rebate shall be paid in  
~~calendar year 2016 and the balance shall be paid in~~  
~~calendar year 2017.~~ *on or after January 1, 2017*  
(C) For claims received in calendar year 2015 and  
all subsequent calendar years, the full amount of the  
rebate shall be paid within 365 consecutive days after  
the date upon which the claim for rebate was received  
by the director.

1 receivers, repeaters, transmitters, power equipment, modems, routers,  
2 storage devices, closures, conduits, controllers, filters, input devices,  
3 insulators, microwave equipment, output devices, pedestals, power  
4 converters, radio channels, terminals, timing units, transformers, bridges,  
5 network computers, cross connects, plug-in circuitry, oscillators, network  
6 software, servers, power transport equipment, test equipment, connectors,  
7 attenuators, circuit switches, analog electronic switches, digital electronic  
8 switches and switches for operator assistance.

9 (e) The secretary of revenue is hereby authorized to adopt rules and  
10 regulations to administer the provisions of this section.

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