

**79-3606d. Exempt sales of fencing materials and services.** (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 1996, necessary to construct, reconstruct, repair or replace any fence which was damaged or destroyed by fire occurring during calendar year 1996, and the purpose for which is to enclose land devoted to agricultural use. Sales tax paid on and after January 1, 1996, 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.

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

**History:** L. 1996, ch. 237, § 1; May 23.