

SENATE BILL No. 180

By Senators Peck, Bowers, Corson, Hilderbrand, Kloos, McGinn, Pittman, Steffen and Thompson

2-9

1 AN ACT concerning sales taxation; relating to exemptions; providing an
2 exemption for certain purchases by disabled veterans of the armed
3 forces of the United States.

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

6 Section 1. (a) On and after January 1, ~~2022~~ 2023, notwithstanding
7 any provision of law to the contrary, all sales of food and food ingredients,
8 grooming and hygiene products and household personal products to
9 persons who are residents of this state and have been honorably discharged
10 from active service in any branch of the armed forces of the United States
11 and who are certified by the United States department of veterans affairs or
12 its successor to be in receipt of disability compensation at the 100% rate,
13 provided that the disability is permanent and was sustained through
14 military action or accident or resulted from disease contracted while in
15 such active service, shall be exempt from the tax imposed by the Kansas
16 retailers' sales tax act. Sales of items for the benefit of the eligible person,
17 as provided by this section, that are purchased on behalf of such eligible
18 person by a spouse or by a member of the household in which the eligible
19 person resides and who is authorized to make purchases on the eligible
20 person's behalf shall also be exempt for purposes of this section. ***The***
21 ***surviving spouse of an eligible person who was receiving an exemption***
22 ***pursuant to this section at the time of such person's death shall be***
23 ***eligible to continue to receive such exemption until the surviving spouse***
24 ***remarries.***

25 (b) Sales qualifying for the exemption authorized by this section shall
26 not exceed \$35,000 per year per eligible person.

27 (c) Prior to claiming any such exemption, an eligible person claiming
28 an exemption pursuant to this section shall apply to and obtain from the
29 secretary of revenue a veteran exemption identification number. The
30 secretary shall prescribe the application form for such number, and such
31 eligible person shall provide with the application, information sufficient to
32 establish that such eligible person qualifies for the sales tax exemption.
33 ***The department of revenue shall also provide to each qualifying eligible***
34 ***person an exemption certificate in the form of a driver's-license-size***
35 ***card that includes the veteran exemption identification number of such***

1 *eligible person and any other information necessary to prove eligibility*
2 *to any retailer.* Such eligible person shall *present the exemption*
3 *certificate card or* enter the issued identification number on any
4 exemption certificate presented to any retailer when claiming the sales tax
5 exemption on any qualifying purchases.

6 (d) Upon request of the secretary, an eligible person asserting or
7 claiming the exemption authorized by this section shall provide a
8 statement, executed under oath, that the total sales amounts for which the
9 exemption is applicable have not exceeded the individual taxpayer's yearly
10 limit prescribed by this section. If the amount of such exempt sales
11 exceeds such prescribed limit, the sales tax in excess of the authorized
12 amount shall be treated as a direct sales tax liability and may be recovered
13 by the department of revenue in the same manner as provided by the
14 Kansas retailers' sales tax act.

15 (e) As used in this section:

16 (1) "Food and food ingredients" means substances, whether in liquid,
17 concentrated, solid, frozen, dried or dehydrated form, that are sold for
18 ingestion or chewing by humans and are consumed for their taste or
19 nutritional value, except that "food and food ingredients" does not include
20 alcoholic beverages or tobacco;

21 (2) "grooming and hygiene products" means soaps and cleaning
22 solutions, shampoo, toothpaste, mouthwash, antiperspirants and suntan
23 lotions and screens, regardless of whether such items are over-the-counter
24 drugs; and

25 (3) "household personal products" means shaving razors, shaving
26 cream, hair spray, lotions and creams, feminine products, facial tissue,
27 napkins, toilet tissue, paper towels, combs, hairbrushes, toothbrushes,
28 bandages and first aid ointments.

29 (f) This section shall be a part of and supplemental to the Kansas
30 retailers' sales tax act.

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