
HOUSE BILL No. 2282

By Representative Larkin
(By request)

2-5

10 AN ACT relating to sales taxation; concerning refunds of sales tax paid
11 on food; amending K.S.A. 2000 Supp. 79-3633 and 79-3635 and re-
12 pealing the existing sections.

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

15 Section 1. K.S.A. 2000 Supp. 79-3633 is hereby amended to read as
16 follows: 79-3633. As used in K.S.A. 79-3620 and 79-3632 to 79-3639 and
17 amendments thereto, unless the context clearly indicates otherwise:

18 (a) "Income" means adjusted gross income determined under the
19 Kansas income tax act without regard to the modifications specified by
20 subsections (c)(i), (ii) regarding Kansas public employee retirement sys-
21 tem retirement benefits, (vii), (ix) and (xii) of K.S.A. 79-32,117, and
22 amendments thereto.

23 (b) "Household" means a claimant and all other persons for whom a
24 personal exemption is claimed who together occupy a common residence.

25 (c) "Claimant" means a person who has filed a claim for a refund or
26 credit under the provisions of this act and was, during the entire calendar
27 year preceding the year in which the claim was filed for relief under this
28 act, domiciled in this state, was a member of a household, had income of
29 not more than ~~\$25,000~~ \$30,000 in the calendar year for which a claim is
30 filed and was: (1) A person having a disability; (2) a person other than a
31 person included under (1), who has attained 55 years of age in the cal-
32 endar year for which a claim is filed or (3) a person other than a person
33 included under (1) or (2) having one or more dependent children under
34 18 years of age residing at the person's homestead during the calendar
35 year for which a claim is filed.

36 (d) "Head of household" means the person filing a claim under the
37 provisions of this act.

38 (e) "Disability" means (1) inability to engage in any substantial gainful
39 activity by reason of any medically determinable physical or mental im-
40 pairment which can be expected to result in death or has lasted or can
41 be expected to last for a continuous period of not less than 12 months,
42 and an individual shall be determined to be under a disability only if the
43 physical or mental impairment or impairments are of such severity that

1 the individual is not only unable to do the individual's previous work but
2 cannot, considering age, education and work experience, engage in any
3 other kind of substantial gainful work which exists in the national econ-
4 omy, regardless of whether such work exists in the immediate area in
5 which the individual lives or whether a specific job vacancy exists for the
6 individual, or whether the individual would be hired if application was
7 made for work. For purposes of the preceding sentence (with respect to
8 any individual), "work which exists in the national economy" means work
9 which exists in significant numbers either in the region where the indi-
10 vidual lives or in several regions of the country; for purposes of this sub-
11 section, a "physical or mental impairment" is an impairment that results
12 from anatomical, physiological or psychological abnormalities which are
13 demonstrable by medically acceptable clinical and laboratory diagnostic
14 techniques; or

15 (2) blindness and inability by reason of blindness to engage in sub-
16 stantial gainful activity requiring skills or abilities comparable to those of
17 any gainful activity in which the individual has previously engaged with
18 some regularity and over a substantial period of time.

19 (f) "Blindness" means central visual acuity of 20/200 or less in the
20 better eye with the use of a correcting lens. An eye which is accompanied
21 by a limitation in the fields of vision such that the widest diameter of the
22 visual field subtends an angle no greater than 20 degrees shall be consid-
23 ered for the purpose of this paragraph as having a central visual acuity of
24 20/200 or less.

25 Sec. 2. K.S.A. 2000 Supp. 79-3635 is hereby amended to read as
26 follows: 79-3635. (a) (1) A claimant shall be entitled to a refund of re-
27 tailers' sales taxes paid upon food during the calendar year ~~1998~~ 2001 and
28 each year thereafter in the amount hereinafter provided. There shall be
29 allowed for each member of a household of a claimant having income of
30 ~~\$12,500~~ \$15,000 or less, an amount equal to ~~\$60~~ \$70. There shall be
31 allowed for each member of a household of a claimant having income of
32 more than ~~\$12,500~~ \$15,000 but not more than ~~\$25,000~~ \$30,000, an
33 amount equal to ~~\$30~~ \$40. There shall be allowed for a claimant who
34 qualifies for an additional personal exemption amount pursuant to K.S.A.
35 79-32,121, and amendments thereto, an additional amount of ~~\$30~~ \$40 or
36 ~~\$60~~ \$70, as the case requires. All such claims shall be paid from the sales
37 tax refund fund upon warrants of the director of accounts and reports
38 pursuant to vouchers approved by the director of taxation or by a person
39 or persons designated by the director.

40 (2) As an alternative to the procedure described by paragraph 1, for
41 all taxable years commencing after December 31, ~~1997~~ 2000, there shall
42 be allowed as a credit against the tax liability of a resident individual
43 imposed under the Kansas income tax act an amount equal to ~~\$60~~ \$70 or

1 ~~§30~~ *\$40*, as the case requires, for each member of a household. There
2 shall be allowed for a claimant who qualifies for an additional personal
3 exemption amount pursuant to K.S.A. 79-32,121, and amendments
4 thereto, an additional amount of ~~§30~~ *\$40* or ~~§60~~ *\$70*, as the case requires.
5 If the amount of such tax credit exceeds the claimant's income tax liability
6 for such taxable year, such excess amount shall be refunded to the
7 claimant.

8 (b) A head of household shall make application for refunds for all
9 members of the same household upon a common form provided for the
10 making of joint claims. All claims paid to members of the same household
11 shall be paid as a joint claim by means of a single warrant.

12 (c) No claim for a refund of taxes under the provisions of K.S.A. 79-
13 3632 *et seq.* shall be paid or allowed unless such claim is actually filed
14 with and in the possession of the department of revenue on or before
15 April 15 of the year next succeeding the year in which such taxes were
16 paid. The director of taxation may: (1) Extend the time for filing any claim
17 under the provisions of this act when good cause exists therefor; or (2)
18 accept a claim filed after the deadline for filing in the case of sickness,
19 absence or disability of the claimant if such claim has been filed within
20 four years of such deadline.

21 Sec. 3. K.S.A. 2000 Supp. 79-3633 and 79-3635 are hereby repealed.

22 Sec. 4. This act shall take effect and be in force from and after its
23 publication in the statute book.

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