

SENATE BILL No. 23

By Committee on Assessment and Taxation

1-11

AN ACT relating to sales taxation; providing for refund of tax paid by the Kansas Academy of Science.

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

Section 1. (a) Retailers' sales tax paid on the sale of tangible personal property or services exempted by the provisions of subsection (ggg) of K.S.A. 79-3606, which were purchased by the Kansas Academy of Science on or after January 1, 1992, but before July 1, 2000, shall be refunded.

(b) Each claim for refund of sales tax paid shall be verified and submitted to the director of taxation within one year after the effective date of this act 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 within 90 days after receipt of such claim that amount of sales tax paid as determined pursuant to 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.

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