

HOUSE BILL No. 2681

By Committee on Taxation

2-2

9 AN ACT concerning sales taxation; relating to exemption; utilities fur-
10 nished through meter; claim of refund.

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

13 Section 1. Whenever a person seeks a partial exemption or refund of
14 sales taxes paid on purchases of gas, water or electricity whose sale is
15 metered through one meter, the person shall submit a usage study to the
16 utility provider along with the exemption certificate or claim for refund.
17 The usage study shall be on a form prescribed by the department of
18 revenue and shall be certified by a registered engineer or a person with
19 an engineering degree from an accredited college and by the owner or
20 manager of the business. The usage study shall be updated every five
21 years or as operational changes occur, such as adding equipment, chang-
22 ing hours of operation, quitting business or similar change in the usage
23 of the equipment being metered. No exemption shall be allowed for util-
24 ities furnished through one meter unless the percentage of exempt use
25 is more than 50% of the metered sales. No refund shall be paid for a
26 refund amount less than \$5 during any one reporting period.

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