

[As Amended by House Committee of the Whole]

As Amended by House Committee

Session of 2005

## HOUSE BILL No. 2484

By Committee on Federal and State Affairs

2-17

12 AN ACT concerning license or occupation fees, charges and taxes; pro-  
13 hibiting the imposition thereof on certain persons; amending K.S.A.  
14 12-1617 and 19-2233 and repealing the existing sections.  
15

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

17 Section 1. K.S.A. 12-1617 is hereby amended to read as follows: 12-  
18 1617. ~~The powers of the cities of the first, second and third classes within~~  
19 ~~this state to impose license or occupation taxes upon peddlers and venders~~  
20 ~~shall not be construed so as to apply to, or create the power to impose~~  
21 ~~license taxes or occupation taxes upon producers and growers, or their~~  
22 ~~agents or employees engaged in the sale of farm, garden or aquaculture~~  
23 ~~products, or fruits grown within this state.~~

24 (a) *As used in this section, "fee" means any license or occupation fee,*  
25 *charge or tax, vending or peddling fee, charge or tax, transient merchant*  
26 *license fee, charge or tax or any other similar fee, charge or tax.*

27 ~~(b) No city shall require any producer, grower, or agent or employee~~  
28 ~~of such grower, engaged in the sale of agricultural, farm, garden or aqua-~~  
29 ~~cultural products grown by such growers within this state to obtain a~~  
30 ~~license or permit as a peddler, vendor or transient merchant.~~

31 **(b) A city may require any producer, grower or agent or em-**  
32 **ployee of such grower engaged in the sale of agricultural, farm,**  
33 **garden or aquacultural products grown by such growers within this**  
34 **state to obtain a peddler's, vendor's or transient merchant's license**  
35 **or permit. Such license or permit shall be valid for a period of time**  
36 **of not less than 60 days [six months] from the date of issuance.**

37 (c) *No city shall impose any fee against any producer, grower, or*  
38 *agent or employee of such grower, engaged in the sale of agricultural,*  
39 *farm, garden or aquacultural products grown by such growers within this*  
40 *state.*

41 Sec. 2. K.S.A. 19-2233 is hereby amended to read as follows: 19-  
42 2233. (a) The provisions of ~~this~~ *the transient merchant licensing act* shall  
43 not apply to:

- 1 (1) Sales at wholesale to retail merchants by commercial travelers or  
2 selling agents in the usual course of business;
- 3 (2) sales or displays at trade shows, expositions or conventions;
- 4 (3) sales of goods, wares or merchandise by sample catalogue or bro-  
5 chure for future delivery;
- 6 (4) sales or displays at fairs, conventions or shows operated primarily  
7 for purposes of amusement, entertainment, recreation or education;
- 8 (5) sales or displays at sales, fairs, auctions or bazaars operated by  
9 church, religious or charitable organizations;
- 10 (6) garage sales held on premises devoted to residential use;
- 11 (7) sales or displays at sales or shows of crafts or items made  
12 by hand and sold, offered for sale or displayed by the individual making  
13 such crafts or handmade items;
- 14 (8) sales of agricultural *or farm, garden or aquacultural* products,  
15 except nursery products and foliage plants, sold or offered for sale by the  
16 individual raising or producing such products *and such person's agents*  
17 *or employees*;
- 18 (9) sales to the owner or legal occupant of residential premises, at  
19 such premises pursuant to an invitation issued by such owner or legal  
20 occupant;
- 21 (10) sales or displays at sales, bazaars or concessions sponsored or  
22 operated by public or private schools or educational institutions;
- 23 (11) sales of paraphernalia used in the celebration of any nationally  
24 recognized holiday;
- 25 (12) sales or displays at flea markets or at sales, exchanges or shows  
26 of antique or other personal property having an enhanced value by reason  
27 of its age or unique characteristics;
- 28 (13) retail sales of fireworks;
- 29 (14) sales or displays at fairs or expositions sponsored by the state, a  
30 county or another governmental entity or a convention or tourism com-  
31 mittee created pursuant to either K.S.A. 12-1695 or 12-16,101, and  
32 amendments thereto;
- 33 (15) sales or displays at sales, exchanges or shows of collectibles or  
34 hobby or investment items of personal property, including but not limited  
35 to pets, gems and minerals, stamps, coins, photographs and photographic  
36 equipment, guns and belt buckles;
- 37 (16) sales or displays in connection with, and at the site of, athletic  
38 tournaments, events, contests or expositions;
- 39 (17) events sponsored by nonprofit organizations; or
- 40 (18) any person who has a permanent business location in this state  
41 for not less than six months in each year but who may carry on a transient  
42 business at locations in this state other than at the person's permanent  
43 business location.

1 (b) The exemption provided by subsection (a) shall apply regardless  
2 of whether the transient merchant is sponsoring or operating the activity  
3 giving rise to the exemption or is participating in the activity as a seller  
4 or exhibitor.

5 (c) A transient merchant not otherwise exempted from the provisions  
6 of this act shall not be relieved or exempted from the provisions of this  
7 act by reason of temporary association with any local dealer, auctioneer,  
8 trader, contractor or merchant or by conducting temporary or transient  
9 business in connection with or in the name of any local dealer, auctioneer,  
10 trader, contractor or merchant.

11 Sec. 3. K.S.A. 12-1617 and 19-2233 are hereby repealed.

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