

KANSAS OFFICE of
REVISOR of STATUTES

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MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: March 9, 2023
Subject: Senate Bill No. 58

Summary

Senate Bill No. 58 would provide a sales tax exemption for certain purchases by disabled veterans of the armed forces of the United States beginning January 1, 2024.

The bill would provide a sales tax exemption for sales of tangible personal property or services, except sales of motor vehicles, to Kansas residents who have been honorably discharged from active service in any branch of the armed forces of the United States and who are certified by the United States department of veterans affairs or its successor to be in receipt of disability compensation at the 100% rate, provided that the disability is permanent and was sustained through military action or accident or resulted from disease contracted while in such active service. The surviving spouse of an eligible person would continue to be eligible for the exemption until such spouse remarries.

Sales qualifying for the exemption shall not exceed \$50,000 per year per eligible person. An eligible person would make an application to the secretary of revenue for a veteran exemption identification number. The department of revenue would provide an exemption certificate in the form of a driver's-license-size card. An eligible person would present the card to retailers or enter their identification number on any exemption certificate provided to retailers. The secretary would be able to request an eligible person claiming exemption to provide a statement regarding total sales amounts and recover sales tax if exempt sales exceed the authorized amount.

The bill would take effect from and after its publication in the statute book.