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300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: March 18, 2021
Subject: Senate Bill No. 180

Summary

Senate Bill No. 180 provides a sales tax exemption for certain purchases by disabled veterans of the armed forces of the United States beginning January 1, 2022.

The bill would provide a sales tax exemption for sales of food and food ingredients, grooming and hygiene products and household personal products 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.

Sales qualifying for the exemption shall not exceed \$35,000 per year per eligible person. An eligible person would make an application to the secretary of revenue for an exemption identification number and would provide the number on any exemption certificate presented to a retailer when claiming the exemption. The secretary may request an eligible person claiming exemption to provide a statement regarding total sales amounts and may recover sales tax if exempt sales exceed the authorized amount.

Definitions of “food and food ingredients,” “grooming and hygiene products” and “household personal products” as used in this section are provided in subsection (e).

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