

SENATE BILL No. 509

By Committee on Ways and Means

2-14

1 AN ACT concerning sales and compensating use tax; relating to refunds;
2 providing a refund of state tax paid on certain purchases to reconstruct,
3 repair or replace buildings and improvements damaged by certain
4 disasters.

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

7 Section 1. (a) On and after January 1, 2021, there shall be allowed a
8 refund in an amount equal to the amount of state retailers' sales tax
9 pursuant to K.S.A. 79-3603, and amendments thereto, and state
10 compensating use tax pursuant to K.S.A. 79-3703, and amendments
11 thereto, paid on sales of tangible personal property and services purchased
12 to reconstruct, repair or replace any residence, building, facility, structure,
13 fixture, fence or other improvement, and any household appliance located
14 therein, that was damaged or destroyed by fire, flood, tornado, lightning,
15 explosion, windstorm, ice loading and attendant winds, terrorism or
16 earthquake that occurred on and after January 1, 2021.

17 (b) Any claim for refund pursuant to this section shall be submitted to
18 the director of taxation within three years of the date of such fire, flood,
19 tornado, lightning, explosion, windstorm, ice loading and attendant winds,
20 terrorism or earthquake. Each refund claim shall be verified and submitted
21 to the director of taxation upon forms furnished by the director and shall
22 be accompanied by any additional documentation required by the director.
23 The director shall review each claim and shall refund the amount of sales
24 or compensating use tax paid as determined under the provisions of this
25 section. All refunds shall be paid from the sales tax refund fund upon
26 warrants of the director of accounts and reports pursuant to vouchers
27 approved by the director of taxation or the director's designee. No interest
28 shall be paid on refunds granted pursuant to this section. In no event shall
29 any city, county or district sales tax paid be refunded pursuant to this
30 section.

31 Sec. 2. This act shall take effect and be in force from and after its
32 publication in the Kansas register.