

**HOUSE BILL No. 2387**

By Committee on Taxation

3-10

1 AN ACT concerning sales and compensating use tax; exemption for  
2 repairing, rebuilding or replacing certain property destroyed by  
3 wildfires; amending K.S.A. 2016 Supp. 79-3606d and repealing the  
4 existing section.

5  
6 *Be it enacted by the Legislature of the State of Kansas:*

7 Section 1. K.S.A. 2016 Supp. 79-3606d is hereby amended to read as  
8 follows: 79-3606d. (a) The following shall be exempt from the tax  
9 imposed by the Kansas retailers' sales tax act: All sales of tangible  
10 personal property and services purchased during calendar-year ~~2016~~ years  
11 ~~2017 and 2018~~, necessary to construct, reconstruct, repair or replace any  
12 ~~fence which~~ residence, utility pole owned by a rural electric cooperative  
13 or fence used to enclose land devoted to agricultural use that was  
14 damaged or destroyed by ~~fire~~ wildfires occurring during calendar year  
15 ~~2016, and the purpose for which is to enclose land devoted to agricultural~~  
16 ~~use 2017~~. Sales tax paid on and after January 1, ~~2016~~ 2017, but prior to the  
17 effective date of this act upon the gross receipts received from any such  
18 sale shall be refunded. Each claim for a sales tax refund shall be verified  
19 and submitted to the director of taxation upon forms furnished by the  
20 director and shall be accompanied by any additional documentation  
21 required by the director. The director shall review each claim and shall  
22 refund that amount of sales tax paid as determined under the provisions of  
23 this section. All refunds shall be paid from the sales tax refund fund upon  
24 warrants of the director of accounts and reports pursuant to vouchers  
25 approved by the director or the director's designee.

26 (b) The provisions of this section shall be deemed to be supplemental  
27 to the Kansas retailers' sales tax act.

28 Sec. 2. K.S.A. 2016 Supp. 79-3606d is hereby repealed.

29 Sec. 3. This act shall take effect and be in force from and after its  
30 publication in the Kansas register.