

## HOUSE BILL No. 2972

By Committee on Taxation

2-22

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9 AN ACT concerning sales taxation; relating to refunds of sales tax paid  
10 upon food; amending K.S.A. 2005 Supp. 79-3635 and repealing the  
11 existing section.  
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13 *Be it enacted by the Legislature of the State of Kansas:*

14 Section 1. K.S.A. 2005 Supp. 79-3635 is hereby amended to read as  
15 follows: 79-3635. (a) (1) A claimant shall be entitled to a refund of re-  
16 tailers' sales taxes paid upon food during the calendar year ~~1998~~ 2006 and  
17 each year thereafter in the amount hereinafter provided. There shall be  
18 allowed for each member of a household of a claimant having income of  
19 \$12,500 or less, an amount equal to ~~\$72~~ \$78. There shall be allowed for  
20 each member of a household of a claimant having income of more than  
21 \$12,500 but not more than \$25,000, an amount equal to ~~\$36~~ \$39. There  
22 shall be allowed for a claimant who qualifies for an additional personal  
23 exemption amount pursuant to K.S.A. 79-32,121, and amendments  
24 thereto, an additional amount of ~~\$36 or \$72~~ \$39 or \$78, as the case re-  
25 quires. All such claims 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 by a person or persons designated  
28 by the director.

29 (2) As an alternative to the procedure described by ~~paragraph 1 sub-~~  
30 *section (a)(1)*, for all taxable years commencing after December 31, ~~2004~~  
31 2005, there shall be allowed as a credit against the tax liability of a resident  
32 individual imposed under the Kansas income tax act an amount equal to  
33 ~~\$36 or \$72~~ \$39 or \$78, as the case requires, for each member of a house-  
34 hold. There shall be allowed for a claimant who qualifies for an additional  
35 personal exemption amount pursuant to K.S.A. 79-32,121, and amend-  
36 ments thereto, an additional amount of ~~\$36 or \$72~~ \$39 or \$78, as the case  
37 requires. If the amount of such tax credit exceeds the claimant's income  
38 tax liability for such taxable year, such excess amount shall be refunded  
39 to the claimant.

40 (b) A head of household shall make application for refunds for all  
41 members of the same household upon a common form provided for the  
42 making of joint claims. All claims paid to members of the same household  
43 shall be paid as a joint claim by means of a single warrant.

- 1 (c) No claim for a refund of taxes under the provisions of K.S.A. 79-  
2 3632 et seq., *and amendments thereto*, shall be paid or allowed unless  
3 such claim is actually filed with and in the possession of the department  
4 of revenue on or before April 15 of the year next succeeding the year in  
5 which such taxes were paid. The director of taxation may: (1) Extend the  
6 time for filing any claim under the provisions of this act when good cause  
7 exists therefor; or (2) accept a claim filed after the deadline for filing in  
8 the case of sickness, absence or disability of the claimant if such claim  
9 has been filed within four years of such deadline.
- 10 (d) In the case of all tax years commencing after December 31, ~~2001~~  
11 2005, the threshold income amounts prescribed in this section and sub-  
12 section (c) of K.S.A. 79-3633, and amendments thereto, *and the amounts*  
13 *of refund of taxes and the amounts of the tax credit, both as prescribed*  
14 *in this section*, shall be increased by an amount equal to such threshold  
15 amount multiplied by the cost-of-living adjustment determined under  
16 section 1 (f)(3) of the federal internal revenue code for the calendar year  
17 in which the taxable year commences.
- 18 Sec. 2. K.S.A. 2005 Supp. 79-3635 is hereby repealed.
- 19 Sec. 3. This act shall take effect and be in force from and after its  
20 publication in the statute book.