

HOUSE BILL No. 2456

By Committee on Taxation

Requested by Representative Hoheisel

1-15

1 AN ACT concerning sales taxation; relating to countywide and city
2 retailers' sales taxes; authorizing cities and counties to levy a 0% sales
3 and use tax on sales of food ingredients; amending K.S.A. 12-189a and
4 repealing the existing section.

5

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

7 Section 1. K.S.A. 12-189a is hereby amended to read as follows: 12-
8 189a. (a) The following sales shall be subject to the taxes levied and
9 collected by all cities and counties under the provisions of K.S.A. 12-187
10 et seq., and amendments thereto:

11 (a)(1) All sales of natural gas, electricity, heat and water delivered
12 through mains, lines or pipes to residential premises for noncommercial
13 use by the occupant of such premises and all sales of natural gas,
14 electricity, heat and water delivered through mains, lines or pipes for
15 agricultural use, except that effective *on* January 1, 2006, the provisions of
16 this subsection shall expire for sales of water pursuant to this subsection;

17 (b)(2) all sales of propane gas, LP-gas, coal, wood and other fuel
18 sources for the production of heat or lighting for noncommercial use of an
19 occupant of residential premises;

20 (c)(3) all sales of intrastate telephone and telegraph services for
21 noncommercial use; and

22 (d)(4) *except as provided by subsection (b)*, all sales of food and food
23 ingredients.

24 (b) *The governing body of any city or the board of county
25 commissioners of any county may adopt an ordinance or resolution to levy
26 a tax at the rate of 0% on the sales of food and food ingredients pursuant
27 to the provisions of K.S.A. 12-187 et seq., and amendments thereto. A
28 certified copy of the ordinance or resolution authorizing a levy at the rate
29 of 0% pursuant to this section shall be submitted to the director of taxation
30 within 30 days after adoption of any such ordinance or resolution. The
31 director of taxation shall cause such levy at the rate of 0% to be applied at
32 the same time and in the same manner provided for the administration of
33 the retailers' sales tax. The director of taxation shall confirm that all
34 provisions of law applicable to the authorization of the levy at the rate of
35 0% have been followed prior to causing such 0% levy. Any repeal of a levy*

1 *at the rate of 0% authorized pursuant to this section shall be accomplished*
2 *in the manner provided in this subsection for the adoption and approval of*
3 *such 0% levy.*

4 Sec. 2. K.S.A. 12-189a is hereby repealed.

5 Sec. 3. This act shall take effect and be in force from and after its
6 publication in the statute book.