

## HOUSE BILL No. 2456

By Committee on Taxation

Requested by Representative Hoheisel

1-15

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

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

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

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

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

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

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

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