Session of 2011

SENATE BILL No. 193

By Committee on Assessment and Taxation

2-11

AN ACT concerning sales taxation; relating to food sales tax refunds; information required in support of claim; amending K.S.A. 79-3637 and repealing the existing section.

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

New Section 1. (a) No claim for refund under the provisions of K.S.A. 79-3620 and 79-3632 through 79-3639, and amendments thereto, shall be allowed any claimant who fails to provide a valid social security number issued by the social security administration for the claimant, every household member and every dependent child.

- (b) The provisions of this section shall be part of and supplemental to the provisions of K.S.A. 79-3620 and 79-3632 through 79-3639, and amendments thereto.
- 14 Sec. 2. K.S.A. 79-3637 is hereby amended to read as follows: 79-15 3637. Every claimant for the refund of taxes under the provisions of K.S.A. 79-3620 and 79-3632 to 79-3639, and amendments thereto, 16 17 shall supply to the division in support of a claim, a valid social security 18 number issued by the social security administration for each claimant, 19 every household member and every dependent child, a clear statement 20 as to whether such claimant qualifies for a refund under the provisions 21 of subsection $\frac{(a)(1), (a)(2) \text{ or } (a)(3)}{(c)(1), (c)(2)}$ or $\frac{(c)(3)}{(c)(3)}$ of K.S.A. 79-22 3633, and amendments thereto, reasonable proof of age or disability, 23 and household income. A claim alleging disability shall be supported 24 by a report of the examining physician of the claimant with a statement 25 or certificate that the applicant has a disability within the meaning of subsection (f) of K.S.A. 79-3633, and amendments thereto. 26 27
 - Sec. 3. K.S.A. 79-3637 is hereby repealed.
- 28 Sec. 4. This act shall take effect and be in force from and after its 29 publication in the statute book.