

SENATE BILL No. 168

By Committee on Assessment and Taxation

2-6

1 AN ACT concerning sales taxation; relating to exemptions; authorizing
2 cities and counties to exempt sales of food and food ingredients from
3 such city or county taxes; amending K.S.A. 12-189a 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. 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 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) all sales of food and food ingredients.

23 (b) *On and after July 1, 2025, the governing body of any city or the*
24 *board of county commissioners of any county may exempt the sales of food*
25 *and food ingredients that are taxed pursuant to K.S.A. 2022 Supp. 79-*
26 *3603d, amendments thereto, from the taxes levied by such city or county*
27 *under the provisions of K.S.A. 12-187 et seq., and amendments thereto, by*
28 *the adoption of an ordinance or resolution authorizing the exemption. A*
29 *certified copy of the ordinance or resolution authorizing an exemption*
30 *pursuant to this section shall be submitted to the director of taxation*
31 *within 30 days after adoption of any such ordinance or resolution. The*
32 *director of taxation shall cause such exemption to be applied at the same*
33 *time and in the same manner provided for the administration of the*
34 *retailers' sales tax. The director of taxation shall confirm that all*
35 *provisions of law applicable to the authorization of the exemption have*
36 *been followed prior to causing the exemption. Any repeal of an exemption*

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

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.