2025 Kansas Statutes

48-201. Composition and organization; term "Kansas state guard" defined; tax exemptions to instrumentalities of armed forces. The Kansas army and air national guard shall consist of such units as the governor of Kansas may from time to time authorize to be formed, all to be formed and organized in accordance with the laws governing the regular army and regular air force of the United States and the regulations issued by the secretary of defense, the department of the army and the department of the air force of the United States. Wherever the term Kansas state guard is used in this chapter, it shall be understood to consist of such units of the organized militia as the governor of Kansas may from time to time authorize to be formed when the national guard has been ordered or called into federal service. No excise taxes of this state, direct or indirect, other than those on distilled spirits or wine, and motor fuels shall be imposed upon the sale, use, delivery or storage of articles of merchandise to any instrumentality of the armed forces of the United States engaged in resale activities to members of the armed forces, except those state excise taxes which may be specifically authorized by the various acts of the congress of the United States: Provided, That any tax collected in contravention of the terms of this act shall be repaid in cash or tax credit by the director of revenue and taxation of the state of Kansas under such rules and regulations as he or she may adopt.

History: L. 1917, ch. 220, § 1; R.S. 1923, 48-201; L. 1951, ch. 321, § 1; L. 1957, ch. 306, § 1; L. 1965, ch. 335, § 1; June 30.