

## Senate Substitute for HOUSE BILL No. 2036

By Committee on Assessment and Taxation

3-12

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1 AN ACT concerning sales taxation; relating to exemptions; providing an  
2 exemption for certain purchases by disabled veterans of the armed  
3 forces of the United States.

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

6 Section 1. (a) On and after July 1, 2025, notwithstanding any  
7 provision of law to the contrary, all sales of tangible personal property or  
8 services, except sales of motor vehicles, alcoholic beverages, tobacco,  
9 electronic cigarettes as defined by K.S.A. 79-3301, and amendments  
10 thereto, and consumable material as defined by K.S.A. 79-3399, and  
11 amendments thereto, for such electronic cigarettes, to persons who are  
12 residents of this state and have been honorably discharged from active  
13 service in any branch of the armed forces of the United States and who are  
14 certified by the United States department of veterans affairs or its  
15 successor to have a 50% or greater disability, provided that the disability is  
16 permanent and was sustained through military action or accident or  
17 resulted from disease contracted while in such active service, shall be  
18 exempt from the tax imposed by the Kansas retailers' sales tax act. Sales of  
19 items or services for the benefit of the eligible person, as provided by this  
20 section, that are purchased on behalf of such eligible person by a spouse or  
21 by a member of the household in which the eligible person resides and  
22 who is authorized to make purchases on the eligible person's behalf shall  
23 also be exempt for purposes of this section. The surviving spouse of an  
24 eligible person who was receiving an exemption pursuant to this section at  
25 the time of such person's death shall be eligible to continue to receive such  
26 exemption until the surviving spouse remarries. This exemption shall  
27 apply only to such property and services that are used or will be used for  
28 the personal use of the eligible person or such person's spouse or surviving  
29 spouse and not used for the production of income.

30 (b) Sales qualifying for the exemption authorized by this section shall  
31 not exceed \$24,000 per year per eligible person.

32 (c) Prior to claiming any such exemption, an eligible person claiming  
33 an exemption pursuant to this section shall apply to and obtain from the  
34 secretary of revenue a veteran exemption identification number. The  
35 secretary shall prescribe the application form for such number, and such  
36 eligible person shall provide with the application information sufficient to

1 establish that such eligible person qualifies for the sales tax exemption.  
2 The department of revenue shall also provide to each qualifying eligible  
3 person an exemption certificate in the form of a driver's-license-size card  
4 that includes the veteran exemption identification number of such eligible  
5 person and any other information necessary to prove eligibility to any  
6 retailer. Such eligible person shall present the exemption certificate card or  
7 enter the issued identification number on any exemption certificate  
8 presented to any retailer when claiming the sales tax exemption on any  
9 qualifying purchases.

10 (d) Upon request of the secretary, an eligible person asserting or  
11 claiming the exemption authorized by this section shall provide a  
12 statement, executed under oath, that the total sales amounts for which the  
13 exemption is applicable have not exceeded the individual taxpayer's yearly  
14 limit prescribed by this section. If the amount of such exempt sales  
15 exceeds such prescribed limit, the sales tax in excess of the authorized  
16 amount shall be treated as a direct sales tax liability and may be recovered  
17 by the department of revenue in the same manner as provided by the  
18 Kansas retailers' sales tax act.

19 (e) This section shall be a part of and supplemental to the Kansas  
20 retailers' sales tax act.

21 Sec. 2. This act shall take effect and be in force from and after its  
22 publication in the statute book.