

## 2023 Kansas Statutes

**12-189a. Same; certain sales exempt from state sales tax subject to local tax.** 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) 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 January 1, 2006, the provisions of this subsection shall expire for sales of water pursuant to this subsection;

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

(d) all sales of food and food ingredients.

**History:** L. 1979, ch. 326, § 4; L. 2003, ch. 147, § 29; L. 2022, ch. 89, § 2; January 1, 2023.