

## 2023 Kansas Statutes

**79-3606d. Exempt sales of fencing materials and services; exemption certificate.** (a) (1) The following shall be exempt from the tax imposed by the Kansas retailers' sales tax act: All sales of tangible personal property and services purchased on and after January 1, 2021, and purchased within two years of the date of the applicable disaster declaration necessary to reconstruct, repair or replace any fence that was damaged or destroyed by a wildfire, flood, tornado or other natural disaster occurring on and after January 1, 2021, and the purpose for which is to enclose land devoted to agricultural use.

(2) A taxpayer shall be eligible for the exemption pursuant to this section if the affected property containing the damaged or destroyed fencing is located within an area declared to be a disaster by the federal, state or local government.

(3) Sales tax paid on and after January 1, 2021, upon the gross receipts received from any such sale shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this section. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee. Any person reconstructing, repairing or replacing such property, or any person who shall contract for the reconstruction, repair or replacement of any such property shall obtain from the state an exemption certificate for the project involved. The certificate shall be furnished to the person or contractor to purchase materials and lease machinery and equipment for such project. The person or contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the person that obtained the exemption certificate, a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection.

(4) As used in this subsection, "wildfire" means a fire that spreads rapidly over grassland, woodland or brush creating unwanted and unplanned destruction.

(b) On and after July 1, 2022, all sales of tangible personal property and services necessary to construct, reconstruct, repair or replace any fence that is used to enclose land devoted to agricultural use shall be exempt from the tax imposed by the Kansas retailers' sales tax act.

(c) The provisions of this section shall be a part of and supplemental to the Kansas retailers' sales tax act.

**History:** L. 1996, ch. 237, § 1; L. 2016, ch. 84, § 7; L. 2017, ch. 4, § 1; L. 2022, ch. 63, § 45; July 1.