## **HOUSE BILL No. 2168**

By Representative Schwab

2-4

AN ACT concerning veterans; relating to veterans benefits; amending K.S.A. 32-901 and K.S.A. 2010 Supp. 73-1217 and repealing the existing sections.

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

Section 1. K.S.A. 32-901 is hereby amended to read as follows: 32-901. (a) Except as otherwise provided by law or rules and regulations of the secretary, a valid park and recreation motor vehicle permit is required to use a motor vehicle in any state park, or any portion thereof, or in any other area designated by the secretary pursuant to subsection (f), which is posted in accordance with subsection (g).

- (b) (1) The secretary shall issue annual and temporary park and recreation motor vehicle permits.
- (2) The annual permit shall be issued to certificate of titleholders for each calendar year as provided in K.S.A. 32-983, 32-984 and 32-985, and amendments thereto, and shall not be transferable. An additional vehicle permit may be issued to the owner of an original annual permit. The fee for an annual permit and the fee for an additional vehicle permit shall be fixed by the secretary by rules and regulations adopted in accordance with K.S.A. 32-805, and amendments thereto. The fee for an annual permit for a motor vehicle of any Kansas resident certificate of title holder who is 65 or more years of age or who is a person with a disability and displays a special license plate or placard issued pursuant to K.S.A. 8-1,125, and amendments thereto, shall be an amount equal to ½ the fee fixed by the secretary for other annual park and recreation motor vehicle permits, except a nonresident regardless of age shall pay the full fee. The fee for any person who is a resident of this state and has been honorably discharged from active service in any branch of the armed forces of the United States is waived. A duplicate permit may be issued upon proof of loss of the original permit for the remainder of the calendar year for a fee fixed by the secretary by rules and regulations adopted in accordance with K.S.A. 32-805, and amendments thereto. If the motor vehicle for which an annual permit has been issued is sold or traded during the calendar year for which the permit was issued and the original permit is surrendered to the department, a new permit effective for the remainder of the calendar year may be issued to the person who sold or traded the

motor vehicle for a fee fixed by the secretary by rules and regulations adopted in accordance with K.S.A. 32-805, and amendments thereto. Before any duplicate or new permit is issued, the purchaser thereof must show by evidence that the purchaser was issued the original permit and that the purchaser is the holder of a valid certificate of title to the motor vehicle for which the duplicate or new permit is issued.

- (3) A temporary permit shall be issued for a day, shall be issued for a specific vehicle and shall not be transferable. The fee for such a temporary permit shall be fixed by the secretary by rules and regulations adopted in accordance with K.S.A. 32-805, and amendments thereto. The fee for a temporary permit for a motor vehicle of any Kansas resident certificate of title holder who is 65 or more years of age or who is a person with a disability and displays a special license plate or placard issued pursuant to K.S.A. 8-1,125, and amendments thereto, shall be an amount equal to ½ the fee fixed by the secretary for other temporary park and recreation motor vehicle permits, except a nonresident regardless of age shall pay the full fee.
  - (c) The provisions of subsection (a) do not apply to:
- (1) A motor vehicle used in the operation or maintenance of state parks or other areas under the secretary's control, emergency motor vehicles, state-owned motor vehicles, law enforcement motor vehicles or private or government motor vehicles being operated on official business for a governmental agency;
- (2) a motor vehicle of a nonresident who secures a special fee, license or permit required by rules and regulations adopted by the secretary in accordance with K.S.A. 32-805, and amendments thereto, relating to the use of the park or other area;
- (3) a motor vehicle for which a special permit or pass has been issued pursuant to subsection (d);
- (4) a motor vehicle in a state park or other area to which subsection (d) applies on dates designated pursuant to subsection (e); or
- (5) a motor vehicle in an area or at a time not designated pursuant to subsection (f) as an area or time which requires a permit.
- (d) The secretary may issue a special permit or pass for a motor vehicle used for the purpose of sightseeing, attending a church service, attending an approved special event by members of the news media or emergency reasons, as provided by rules and regulations adopted by the secretary in accordance with K.S.A. 32-805, and amendments thereto.
- (e) The secretary may designate by resolution two days each calendar year during which persons may use motor vehicles in state parks and other areas under the secretary's control without having a valid park and recreation motor vehicle permit.
  - (f) The secretary shall designate the state parks and other areas

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42 43 under the secretary's control, or portions thereof, and the time periods in which motor vehicle permits shall be required hereunder.

The secretary shall cause signs to be posted and maintained at the entrances to all such designated state parks or other areas, or portions thereof, which signs shall display a legend that a motor vehicle entering and using the state park or area, or portion thereof, is required to display on the motor vehicle a permit of the type described in this section.

- (g) All fees, licenses and other charges, and rules and regulations relating to the use of and conduct of persons in a state park or other area under the secretary's control, or any facility therein, shall be posted in a convenient and conspicuous place in each such park, area or facility. Except as otherwise provided in this section, each and every person using any such park, area or facility shall be charged the same fees, licenses and every other charge.
- Sec. 2. K.S.A. 2010 Supp. 73-1217 is hereby amended to read as follows: 73-1217. The board of trustees of every community college, the board of regents of Washburn university of Topeka, the board of control of every area vocational school and the governing body of every other institution of post-high school education which is supported by any state moneys shall provide for enrollment without charge of tuition or fees for any person who has been honorably discharged from active service in any branch of the armed forces of the United States, any dependent of such person, the dependent of a prisoner of war or a person missing in action, so long as such dependent is eligible, but not to exceed 12 semesters of instruction or the equivalent thereof at all such institutions for any person if the person started such instruction prior to July 1, 2005, or 10 semesters if the person started such instruction on or after July 1, 2005. Once a person qualifies as a dependent under the terms and provisions of this act, no occurrence, such as the return of the dependent's parent or the parent's reported death, shall disqualify the dependent from the provisions or benefits of this act. The state board of regents, the board of trustees of any community college, or the governing body of any other institution which grants tuition for fees without charge to a dependent under this act may file a claim with the Kansas veterans' commission for reimbursement of the amount of such tuition or fees. The Kansas veterans' commission shall administer this act and qualifications of persons as dependents shall be determined by such commission. Such commission may adopt rules and regulations making more specific the definitions herein contained and for the administration of this act.
- New Sec. 3. (a) Notwithstanding any provisions of law to the contrary, all sales of food and food products, grooming and hygiene products and household personal products to persons who are residents of this state and have been honorably discharged from active service in any

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branch of the armed forces of the United States and who are certified by the United States department of veteran affairs or its successor to be in receipt of disability compensation at the 100% rate and the disability is permanent and was sustained through military action or accident or resulting from disease contracted while in such active service, shall be exempt from the Kansas retailers' sales tax act. Sales for the benefit of the eligible person as provided by this section which are purchased on behalf of such eligible person by a spouse of such eligible person or by a member of the household in which the eligible person resides, and who is authorized to make purchases on the eligible person's behalf, shall also be exempt for purposes of this section.

- (b) Sales qualifying for the exemption authorized by this section shall not exceed \$20,000 per year per individual taxpayer.
- (c) An eligible person claiming an exemption pursuant to this section, prior to claiming any such exemption, shall apply to and obtain from the secretary of revenue a veteran exemption identification number. The secretary shall prescribe the application form for such number, and such eligible person shall provide with the application, information sufficient to establish that such eligible person qualifies for the sales tax exemption. Such eligible person shall enter the issued identification number on any exemption certificate presented to any retailer when claiming the sales tax exemption on any qualifying purchases.
- (d) Upon request of the secretary, an eligible person asserting or claiming the exemption authorized by this section shall provide a statement, executed under oath, that the total sales amounts for which the exemption is applicable have not exceeded the per year per individual taxpayer limit prescribed by this section. If the amount of such exempt sales exceeds such prescribed limit, the sales tax in excess of the

1 authorized amount shall be treated as a direct sales tax liability and may

- 2 be recovered by the department of revenue in the same manner as
- 3 provided by the Kansas retailers' sales tax act.
- 4 (e) As used in this section: (1) "Food and food ingredients"
- 5 means substances, whether in liquid, concentrated, solid, frozen, dried or
- 6 dehydrated form, that are sold for ingestion or chewing by humans and
- 7 are consumed for taste or nutritional value, except that such defined term
- 8 shall not include alcoholic beverages or tobacco;
- 9 (2) "grooming and hygiene products" means soaps and
- 10 cleaning solutions, shampoo, toothpaste, mouthwash, antiperspirants, and
- suntan lotions and screens, regardless of whether such items are over-the-
- 12 counter drugs; and
- 13 (3) "household personal products" means shaving razors,
- shaving cream, hair spray, lotions and creams, feminine products, facial
- 15 tissue, napkins, toilet tissue, paper towels, combs, hairbrushes, tooth
- brushes, bandages and first aid ointments.
- 17 (f) The provisions of this section shall be part of and
- supplemental to the Kansas retailers' sales tax act.
- 19 Sec. 4. K.S.A. 32-901 and K.S.A. 2010 Supp. 73-1217 are hereby
- 20 repealed.

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- Sec. 5. This act shall take effect and be in force from and after its
- 22 publication in the statute book.