

**79-3645. Refund of sales tax paid upon seeds, fertilizers, insecticides and services; procedure for claims.** (a) The retailers' sales tax paid pursuant to the Kansas retailers' sales tax act on the sale of seeds and tree seedlings; fertilizers, insecticides, herbicides, germicides, pesticides and fungicides; and services, purchased and used for the purpose of producing plants in order to prevent soil erosion on land devoted to agricultural use which is subject to the federal conservation reserve program shall be refunded as provided in this section.

(b) Each claim for refund of sales tax paid shall be verified and submitted to the director of taxation within one year after the effective date of this act 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 within 90 days after receipt of such claim that amount of sales tax paid as determined pursuant to 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.

**History:** L. 1988, ch. 386, § 4; July 1.