

## HOUSE BILL No. 2438

By Committee on Taxation

3-17

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1 AN ACT concerning taxation; relating to motor vehicles; allowing up to  
2 two motor vehicles owned by resident disabled veterans or surviving  
3 spouses thereof to be exempt from the tax imposed by the Kansas  
4 retailers' sales tax act.

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

7 Section 1. (a) On and after January 1, 2022, notwithstanding any  
8 provision of law to the contrary, up to two motor vehicles purchased by a  
9 resident of this state who is a disabled veteran or a surviving spouse of a  
10 disabled veteran, during the lifetime of such disabled veteran or until such  
11 time the surviving spouse remarries, shall be exempt from the tax imposed  
12 by the Kansas retailers' sales tax act.

13 (b) As used in this section:

14 (1) "Armed forces" means the army, navy, air force, marine corps,  
15 space force, coast guard and the reserve components thereof;

16 (2) "disabled veteran" means a former member of the armed forces of  
17 the United States or the air or army national guard of any state who left  
18 such service with an honorable discharge or a date of medical discharge  
19 and has received a total disability rating for a service-connected disability  
20 from the United States department of veterans affairs;

21 (3) "motor vehicle" means the same as defined in K.S.A. 79-5101,  
22 and amendments thereto; and

23 (4) "total disability" means the same as defined in 38 C.F.R. §  
24 3.340(a).

25 (c) This section shall be a part of and supplemental to the Kansas  
26 retailers' sales tax act.

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