

STATE OF KANSAS

SENATE CHAMBER

MR. PRESIDENT:

I move to amend **Senate Substitute for HB 2239**, as amended by Senate Committee, on page 12, following line 17, by inserting:

"New Sec. 25. (a) On and after January 1, 2023, notwithstanding any provision of law to the contrary, all sales of food and food ingredients, 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 branch of the armed forces of the United States and who are certified by the United States department of veterans affairs or its successor to be in receipt of disability compensation at the 100% rate, provided that the disability is permanent and was sustained through military action or accident or resulted from disease contracted while in such active service, shall be exempt from the tax imposed by the Kansas retailers' sales tax act. Sales of items for the benefit of the eligible person, as provided by this section, that are purchased on behalf of such eligible person by a spouse 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. The surviving spouse of an eligible person who was receiving an exemption pursuant to this section at the time of such person's death shall be eligible to continue to receive such exemption until the surviving spouse remarries.

(b) Sales qualifying for the exemption authorized by this section shall not exceed \$35,000 per year per eligible person.

(c) Prior to claiming any such exemption, an eligible person claiming an exemption pursuant to this section 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. The department of revenue shall also provide to each qualifying eligible person an exemption certificate in the form of a driver's-license-size card that includes the veteran exemption identification number of such eligible person and any other information necessary to prove eligibility to any retailer. Such eligible person shall present the exemption certificate card or 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 individual taxpayer's yearly limit prescribed by this section. If the amount of such exempt sales exceeds such prescribed limit, the sales tax in excess of the authorized amount shall be treated as a direct sales tax liability and may be recovered by the department of revenue in the same manner as provided by the Kansas retailers' sales tax act.

(e) As used in this section:

(1) "Food and food ingredients" means substances, whether in liquid, concentrated, solid, frozen, dried or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value, except that "food and food ingredients" does not include alcoholic beverages or tobacco;

(2) "grooming and hygiene products" means soaps and cleaning solutions, shampoo, toothpaste, mouthwash, antiperspirants and suntan lotions and screens, regardless of whether such items are over-the-counter drugs; and

(3) "household personal products" means shaving razors, shaving cream, hair spray, lotions and creams, feminine products, facial tissue, napkins, toilet tissue, paper towels, combs, hairbrushes, toothbrushes, bandages and first aid ointments.

(f) This section shall be a part of and supplemental to the Kansas retailers' sales tax act.";

And by renumbering sections accordingly;

On page 1, in the title, in line 1, after "concerning" by inserting "taxation; relating to"; in line 11, after the semicolon by inserting "relating to sales and compensating use taxation; providing an exemption for certain purchases by disabled veterans of the armed forces of the United States;"

Senator _____