

## 2021 Kansas Statutes

**76-784. Sales and use tax exemptions, purchases for research and development facility projects.**

Purchases by the board of regents relating to scientific research and development facilities shall not be subject to sales tax under K.S.A. 79-3601 et seq., and amendments thereto, or use tax under K.S.A. 79-3701 et seq., and amendments thereto.

**History:** L. 2002, ch. 120, § 8; May 23.