

2021 Kansas Statutes

79-3620d. Disposition of moneys collected on Kansas state fairgrounds. (a) Notwithstanding any provision to the contrary in the Kansas retailers' sales tax act, state sales tax levied pursuant to K.S.A. 79-3603, and amendments thereto, and collected by the Kansas state fair or any retailer upon the gross receipts received from the sale of tangible personal property at retail while on the Kansas state fairgrounds, shall be remitted to the director of taxation who shall remit all such state sales tax revenue to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury and credit to the state highway fund the same percentage in effect and credited pursuant to K.S.A. 79-3620(c), and amendments thereto, of the sales tax revenue collected and the remainder to be credited to the state fair capital improvements fund established pursuant to K.S.A. 2-223, and amendments thereto. The provisions of this section shall expire and have no effect if the state fair is located outside the city limits of the city of Hutchinson, Kansas.

(b) The provisions of this section shall be part of and supplemental to the Kansas retailers' sales tax act.

History: L. 2018, ch. 111, § 2; July 1.