

## 2021 Kansas Statutes

**79-3704. Exemptions.** The provisions of this act shall not apply:

- (a) In respect to the use, storage or consumption of any article of tangible personal property brought into the state of Kansas by a nonresident who is within the state for not to exceed sixty (60) days for his or her use or enjoyment while within the state; or by a railroad or public utility for consumption or movement in interstate commerce;
- (b) In respect to the use, storage or consumption of tangible personal property purchased other than at retail; as defined in K.S.A. 79-3602;
- (c) In respect to the use, storage or consumption of any article of tangible personal property the sale or use of which has already been subjected to a tax equal to or in excess of that imposed by this act whether under the laws of this state or of some other state of the United States;
- (d) In respect to the use, storage or consumption of any article of tangible personal property brought into or used within the state of Kansas if such article of tangible personal property would not have been subject to tax under the provisions of the retailers' sales tax act of this state if purchased within this state.

**History:** L. 1937, ch. 375, § 4; L. 1945, ch. 370, § 4; L. 1967, ch. 503, § 1; April 29.