

NOTICE 16-04

EXEMPT SALES OF FENCING MATERIALS AND SERVICES (JULY 1, 2016)

During the 2016 Legislative Session House Substitute for Senate Bill 149 was passed and signed into law. This Bill amended K.S.A. 79-3606d to provide for tax exempt sales of fencing materials and services purchased during calendar year 2016 to construct, reconstruct, repair or replace any fence which was damaged or destroyed by fire during 2016, and the purpose for which is to enclose land devoted to agricultural use. As amended, the language of K.S.A. 79-3606d now reads:

79-3606d. (a) The following shall be exempt from the tax imposed by the Kansas retailers' sales tax act: All sales of tangible personal property and services purchased during calendar year 2016, necessary to construct, reconstruct, repair or replace any fence which was damaged or destroyed by fire occurring during calendar year 2016, and the purpose for which is to enclose land devoted to agricultural use. Sales tax paid on and after January 1, 2016, but prior to the effective date of this act upon the gross receipts received from any such sale shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this section. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee.

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

The exemption allowed by the statute can be claimed by submitting form ST-3, Kansas Application for Sales Tax Refund of Fencing Materials and/or Services. Please be sure to submit all the information and documents requested on the form at the time you file your claim for refund. Failing to do so will delay or may even prevent issuance of a refund.

While the effective date of the legislation is July 1, 2016, the Department of Revenue will accept refund claims submitted before that date. Refunds may be issued beginning July 1st. You should allow at least 45 days for processing of any claim.

Please note refunds will only be made for sales tax paid to a Kansas retailer. Sales tax paid on purchases from a non-Kansas retailer (for example, a retailer in Oklahoma) will not be refunded.

Taxpayer Assistance

Additional copies of this notice, forms or publications are available from our website (ksrevenue.org). If you have questions about this Notice, please contact:

Audit Services, 10th floor
915 SW Harrison St.
Topeka, KS 66625-7719
Email: Audit.Funds@kdor.ks.gov
Phone: 785-296-7108
Fax: 785-296-0531

Kansas Application for Sales Tax Refund of Fencing Materials and/or Services

To qualify for a refund, fencing materials and/or services must be purchased in calendar year 2016 and used to repair or replace fencing necessary to construct, reconstruct, repair or replace any fence which was damaged or destroyed by fire occurring during calendar year **2016**, and the purpose for which is to enclose land devoted to agricultural use. Please complete one form for each location.

For additional information, refer to Notice 16-04, Exempt Sales of Fencing Materials and Services.

Claimant Information	Name: _____	
	Address: _____ _____	
	Telephone Number: _____	Contact Name: _____
	SSN or FEIN (required): _____	Phone Number: _____
	Email Address: _____	
	Location (including county) of fence replacement: _____	

Please provide the following information:

- Copy of all retailer invoices and/or sales receipts included in refund request.
- Copy of reports from the fire and/or police department or insurance forms to support request.
- Copy of proof that sales tax was paid to the retailer, such as cancelled check (if not listed on receipt).

Invoice Information	Invoice Date	Invoice Number	Retailer's Name	Invoice Amount	Tax Paid

Total: _____

Send this form and a copy of your paperwork to:

Kansas Department of Revenue
 Audit Services – Fencing Refunds
 915 SW Harrison St.
 Topeka, KS 66625-7719
 Email: Audit.Funds@kdor.ks.gov
 Phone: 785-296-7108
 Fax: 785-296-0531

I declare under the penalties of perjury that to the best of my knowledge this is a true, correct and complete refund request for materials purchased and used specifically for fencing destroyed by fire to enclose land devoted to agricultural use.

Signature of Claimant

Date