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NOTICE 11-01

SALES TAX LAW CHANGES IN 2011 KANSAS LEGISLATIVE SESSION

dated June 7, 2010

Statute of limitations for sales tax refund claims lengthened from 1 year to 3 years, effective for refund claims filed after July 1, 2011 – Section 6 of 2011 Senate Bill 10 amended K.S.A. 79-3609(b) to provide that for any sales tax refund claim filed after July 1, 2011, the claim must filed within *three years* from the due date of the return, or it will be time-barred. Under prior law, the claim must have been filed within one year from the due date of the return, or it would be time-barred.

Sales of game birds are exempt from sales tax – Revenue Ruling 19-2011-01, dated March 18, 2011, provided in part:

> If game birds are purchased by a controlled shooting area operator from a bird breeder for release at a controlled shooting area, such a transaction shall be considered a retail sale of tangible personal property subject to sales tax. Any charges for hunters later shooting and taking any such game birds released at the controlled shooting area will not be considered a transaction subject to sales tax.

Section 15 of 2011 Senate Bill 193 amended K.S.A. 79-3606 to provide a new sales tax exemption at (gggg) for: "all sales of game birds for which the primary purpose is use in hunting." This law becomes effective on July 1, 2011. As of that date, the above statement in Revenue Ruling 19-2011-01 concerning game birds will no longer apply. The sale of game birds for which the primary purpose is use in hunting shall be exempt from sales tax, effective July 1, 2011.

Taxpayer Assistance. Additional copies of this Notice, and other department forms or publications, may be download from our web site, **www.ksrevenue.org**. If you have questions about this notice and how it applies, please contact:

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