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NOTICE 12-13

FOOD SALES TAX REFUND REPEALED

Kansas law provides a refund of sales tax paid on food by low income individuals who are elderly, disabled, or have young dependents living with them. For tax year 2012, the refund is available to individuals who are Kansas residents the entire year, whose household income is less than $35,401, and who are 55 years of age or older, or totally and permanently disabled or blind, or who have a dependent under the age of 18 living with them the entire year. The controlling statutes are found in Kansas Statutes Annotated (K.S.A.) 79-3633 through 79-3639.

During the 2012 Legislative Session House Bill 2117 was passed and signed into law. Section 40 of the Bill provides that as of January 1, 2013, the food sales tax refund statutes found in K.S.A. 79-3633 through 79-3639 are repealed. As a result, food sales tax refunds will no longer be allowed.

The last year for which an individual may claim a food sales tax refund is 2012. The claim would be made on the individual's 2012 income tax return to be filed in 2013.

Taxpayer Assistance

Additional copies of this notice, forms or publications are available from our web site, **www.ksrevenue.org**. If you have questions about food sales tax refunds, please contact:

Taxpayer Assistance Center
Kansas Department of Revenue
915 SW Harrison St., 1st Floor
Topeka, KS 66612-1588
Phone: 785-368-8222
Fax: 785-291-3614