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NOTICE 24-12

CUSTOM PROCESSING OF CERTAIN ANIMALS FOR HUMAN CONSUMPTION

(JULY 1, 2024)

During the 2024 Legislative Session House Bill 2098 was passed and signed into law. Section 5 of the Bill amends K.S.A. 79-3606, which provides for exemptions from sales tax. Section 5 is amended to add new subsection (rrrr), which provides an exemption for the custom processing of certain animals for human consumption.

After amendment, K.S.A. 79-3606 will provide, in subsection (rrrr), an exemption from sales tax for:

> (rrrr) all sales of the services of slaughtering, butchering, custom cutting, dressing, processing and packaging of an animal for human consumption when the animal is delivered or furnished by a customer that owns the animal and such meat or poultry is for use or consumption by such customer;

The new exemption will be in effect for all sales of services occurring on or after July 1, 2024.

To claim the exemption, the customer should complete a form ST-64 Custom Meat Processing Exemption Certificate and provide it to the service provider. The Certificate is available through the Department's website at: www.ksrevenue.gov.

TAXPAYER ASSISTANCE

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

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