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NOTICE 24-21

KANSAS FOOD SALES TAX RATE REDUCTION

(DECEMBER 9, 2024)

During the 2022 Legislative Session House Bill 2106 was passed and signed into law. New Section 1 of the Bill, which became K.S.A. 79-3603d, provides that, starting on January 1, 2023, the state sales tax rate on food and food ingredients was reduced to 4.0%. Starting on January 1, 2024, the state sales tax rate was reduced to 2.0%. And, starting on January 1, 2025, the state sales tax rate will be reduced to 0.0%.

This Notice is issued as a reminder of the January 1, 2025, reduction in the state sales tax rate. Retailers should make sure to adjust their point-of-sale systems and software to reflect the new **state** rate of 0.0% that is effective January 1, 2025.

The rates of local sales taxes, imposed by cities and counties, on food and food ingredients was not affected by the legislation. Sales of food and food ingredients remain subject to sales taxes imposed by cities and counties.

For additional, and more specific, information regarding application of the law, including examples of how it applies to real life situations, please see the Department's [Publication KS-1223 Kansas Food Sales Tax Rate Reduction](#) which is available through our website at: www.ksrevenue.gov.

TAXPAYER ASSISTANCE

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

Taxpayer Assistance Center
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