

NOTICE 25-01

CUSTOM PROCESSING OF CERTAIN ANIMALS FOR HUMAN CONSUMPTION

(JUNE 5, 2025)

Notice 25-01, Custom Processing of Certain Animals for Human Consumption replaces and supersedes Notice 24-12, Custom Processing of Certain Animals for Human Consumption

K.S.A. 79-3606, which provides exemptions from sales tax, was amended during the 2024 Legislative Session to add paragraph (rrrr). This paragraph provides an exemption from sales tax for the custom processing of certain animals for human consumption, effective for all sales of services occurring on or after July 1, 2024. Specifically, K.S.A. 79-3606(rrrr), provides 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;

During the 2025 Legislative Session House Bill 2275 was passed and signed into law. Section 4 of the Bill amends K.S.A. 79-3651, which addresses the use of sales tax exemption certificates, to add new paragraph (h). This new paragraph provides that no exemption certificate will be required to claim an exemption from sales tax for the custom processing of certain animals for human consumption if the seller believes the service it is providing qualifies for exemption from sales tax under K.S.A. 79-3606(rrrr). Specifically, K.S.A. 79-3651(h) provides:

(h) On and after July 1, 2024, notwithstanding any provisions to the contrary in this section or any other provision of law, purchasers claiming an exemption pursuant to K.S.A. 79-3606(rrrr), and amendments thereto, shall not be required to provide an exemption certificate or form to the seller, and the seller shall not be required to receive and maintain a completed exemption certificate or form for such exempt transactions. If the seller in the ordinary course of business believes that the service qualifies for the exemption pursuant to K.S.A. 79-3606(rrrr), and amendments thereto, the seller shall be relieved from collecting and remitting the tax and shall not have the burden of proving that the service is not subject to tax pursuant to subsection (a). A purchaser improperly claiming the exemption shall remain liable for the nonpayment of tax.

The provisions of K.S.A. 79-3651, as amended, were effective upon publication in the Kansas register on May 8, 2025. The provisions of new paragraph (h) will be retroactive, in that it applies to all sales of services occurring on or after July 1, 2024.

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