

# REQUEST FOR PROJECT EXEMPTION CERTIFICATE

Kansas Department of Revenue  
Office of Policy and Research  
915 SW Harrison St., Room 230  
Topeka, KS 66612-1588

Date \_\_\_\_\_

Telephone: (785) 296-3081  
Fax: (785) 296-7928

It is requested that a Certificate of Exemption be issued to the Petitioning Authority for the following described project if it is determined by the Department of Revenue that the proposed project qualifies for exemption from sales tax under the provisions of K.S.A. 79-3606(d) – public or private nonprofit hospital, elementary or secondary school, educational institution & political subdivisions of the state of Kansas; K.S.A. 79-3606(e) – United States Government, its agencies or instrumentalities; K.S.A. 79-3606(xx) – 501(c)(3) nonprofit zoo; K.S.A. 79-3606(aaa) – 501(c)(3) religious organization; K.S.A. 79-3606(ccc) – 501(c)(3) primary care clinic; K.S.A. 79-3606 (iii) non-profit food distribution center; K.S.A. 79-3606 (qqq) TLC for Children and Families, Inc.; K.S.A. 79-3606 (sss) non-profit charitable family providers; K.S.A. 79-3606 (ttt) museum within a designated qualified hometown or K.S.A.(uuu) Kansas Children’s Service League.

(A) Type of project: \_\_\_\_\_  
Describe work to be done

A. Present use of facility: \_\_\_\_\_

B. Proposed use of facility after project: \_\_\_\_\_

(B) Project location: \_\_\_\_\_  
Building Number, Street Address, City, State, and Zip Code

(C) Is this project being constructed as part of a business enterprise whose sales are subject to sales tax (e.g., municipal water, electric or gas companies)?  Yes  No

(D) Is the Petitioning Authority authorized to levy ad valorem taxes on tangible property?  Yes  No

(E) A. Is this project being totally financed by industrial revenue bonds?  Yes  No

B. Is this project being partially financed by industrial revenue bonds?  Yes  No

Amount of bonds being issued for project: \_\_\_\_\_

**If you answered “Yes” to A or B, you must complete the agreement on the back of this form and attach a copy of the letter of intent or resolution of intent to issue bonds.**

**If you answered “No” to A or B, how is the project being financed (explain type of tax, bonds, etc.)?**

\_\_\_\_\_

(F) Name of claimant owner of project: \_\_\_\_\_

(G) Starting date: \_\_\_\_\_

(H) Estimated completion date: \_\_\_\_\_

(I) Estimated project cost: \_\_\_\_\_

(J) List names and addresses of prime contractors:

(K) Contract date: \_\_\_\_\_

(L) Contract number: \_\_\_\_\_

(M) Project number: \_\_\_\_\_

\_\_\_\_\_  
Petitioning Authority

\_\_\_\_\_  
Mailing Address

\_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
City, State & Zip Code

\_\_\_\_\_  
Type or Print Name

\_\_\_\_\_  
Tax Exempt Entity No.

\_\_\_\_\_  
Title

\_\_\_\_\_  
Phone Number

**ONLY COMPLETE THIS PAGE IF YOU ANSWERED YES TO LINE (E) ON PAGE 1.**

This agreement is made and entered into between and by the \_\_\_\_\_  
\_\_\_\_\_ (name of political subdivision), hereinafter referred to as  
Exempt Entity; and \_\_\_\_\_ (name of beneficiary of industrial revenue bond proceeds),  
hereinafter referred to as Beneficiary.

It is hereby agreed by all parties to this agreement that the construction project for which the request for an exemption certificate is being made would be exempt from sales tax solely due to the fact that it is being financed by industrial revenue bonds. It shall be the duty of the Exempt Entity to notify the Kansas Department of Revenue when the industrial revenue bonds have actually been issued.

Whereas, the Kansas Department of Revenue deems it necessary to ensure that sales or compensating tax is paid should the project not be financed by industrial revenue bonds, it is hereby further agreed by the Beneficiary that if the industrial revenue bonds have not been issued by the time the project is completed then the Beneficiary will remit to the Kansas Department of Revenue the sales or compensating tax and applicable interest on tax which is due based upon the cost of tangible personal property or services used or consumed in the construction of the project. It is agreed that the Secretary of Revenue shall determine when the project has been completed.

The Director of Policy and Research shall have the right to demand from the Beneficiary payment of the sales and compensating tax and applicable interest due the state should the Kansas Department of Revenue not receive such payment within thirty (30) days after the project has been completed.

Any and all notices required herein shall be mailed and addressed as follows:

A. Notices to the Department of Revenue shall be addressed to: Director of Policy and Research, Kansas Department of Revenue, 915 SW Harrison St., Room 230, Topeka, Kansas 66612-1588;

B. Notices to the Exempt Entity shall be addressed to: \_\_\_\_\_  
\_\_\_\_\_

C. Notices to the Beneficiary shall be addressed to: \_\_\_\_\_  
\_\_\_\_\_

This agreement shall be binding upon all parties hereto and any and all their successors.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be executed by persons authorized to do so lawfully and with full corporate authority.

POLITICAL SUBDIVISION	BENEFICIARY OF INDUSTRIAL REVENUE BOND PROCEEDS
_____ Authorized Signature	_____ Authorized Signature
_____ Type or Print Name and Title	_____ Type or Print Name and Title
DATED: _____	DATED: _____