

FILE

Subject

Opinion
Salvage Tax
General



Copy to

STATE OF KANSAS

Office of the Attorney General

State Capitol Bldg. (913) 296-2215 Topeka, Kansas 66612

VERN MILLER

Attorney General

April 2, 1974

Opinion No. 74- 112

Mr. Thomas W. Stockwell
City Attorney
City of Merriam
9000 West 62nd Terrace
Merriam, Kansas 66202

Dear Mr. Stockwell:

We have your letter of March 1, 1974. You request our opinion relative to whether the city governing body may exercise its discretion in either granting or denying the sales tax exemption certificate provided for under K.S.A. 79-3606(d). The statute provides in pertinent part:

"The following shall be exempt from the tax imposed by this act:

(d) All sales of tangible personal property or services purchased by a contractor for the erection, repair or enlargement of buildings or other projects for any political subdivision of the state, . . . which would be exempt from taxation under the provisions of this act if purchased directly by such political subdivision, . . . When any political subdivision of the state, . . . shall contract for the erection, repair, or enlargement of any building or other project, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate, and the contractor shall furnish copies of all such invoices to the political subdivision, . . .

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concerned, which, upon completion of the project, shall certify to the state that all purchases so made were entitled to exemption under this subsection"
(Emphasis added)

From a review of the foregoing we find no authority for the city to refuse to make application for the certificate. The language is mandatory.

We are hopeful that the foregoing will be of assistance. Enclosed also you will find copies of the opinions you requested from this office.

Very truly yours,



VERN MILLER
Attorney General

VM:DRH:bw
Enclosures