

KANSAS DEPARTMENT OF REVENUE

FOOD FOR HOMEBOUND ELDERLY AND DISABLED EXEMPTION CERTIFICATE

The undersigned purchaser certifies that the food products purchased from:

Seller: \_\_\_\_\_ Business Name

Address: \_\_\_\_\_ Street, RR, or P. O. Box City State Zip + 4

are exempt from Kansas sales and compensating use tax for the following reason:

K.S.A. 79-3606(v) exempts all sales of food products to any contractor for use in preparing meals for delivery to homebound elderly persons over 60 years old and to homebound disabled persons or to be served at a group-sitting at a location outside of the home to otherwise homebound elderly or disabled persons, as all or part of any food service project funded in whole or in part by government, or as a part of a private nonprofit food service project available to all such elderly or disabled persons residing in an area of service designated by the private nonprofit organization. Food products purchased for use in preparing meals for indigent or homeless individuals (whether or not such meals are consumed at a place designated for such purpose) are exempt from sales tax.

Description of food products purchased:

\_\_\_\_\_

The undersigned understands and agrees that if the food products are used other than as stated above or for any other purpose that is not exempt from sales or compensating tax, the undersigned purchaser becomes liable for the tax.

Purchaser: \_\_\_\_\_ Name

Address: \_\_\_\_\_ Street, RR or P. O. Box City State Zip + 4

Authorized Signature: \_\_\_\_\_ Date: \_\_\_\_\_

THIS CERTIFICATE MUST BE COMPLETED IN ITS ENTIRETY.

WHO MAY USE THIS EXEMPTION?

Any person, business, or organization that prepares meals for the homebound elderly and disabled, indigent or homeless may use this certificate to purchase food products for those meals exempt from sales tax. The food may be delivered to the homebound (such as a Meals on Wheels program), served in a group setting outside the home (such as a senior center or soup kitchen), or served to the homeless or indigent at any location. A nonprofit program that delivers or serves meals to those over 60 years old, the disabled, the poor or the homeless, regardless of whether they are public or privately funded, may use this exemption.

Elderly or disabled individuals and their relatives may not use this certificate to purchase food and non-food items exempt from tax.

WHAT PURCHASES ARE EXEMPT?

Only food and food products are exempt. Non-food items are TAXABLE and cannot be purchased with this certificate. Below are representative (but not necessarily all-inclusive) examples of food products that are exempt and items that are taxable.

EXEMPT FOOD PRODUCTS

- Beef, poultry, fish, and other meats
Breads and pastries
Cereals
Coffee, tea, milk, juice and other beverages
Condiments (ketchup, mustard, mayonnaise)
Fruits
Salt, pepper, and spices
Vegetables

TAXABLE ITEMS

- Foil and plastic wrap Pots and pans
Food storage containers Serving trays, dishes, and utensils
Kitchen appliances Steam tables
Kitchen utensils Styrofoam delivery boxes
Napkins (cloth or paper) Tables and chairs
Paper towels Warming trays
Plates, cups, glasses, and silverware
(disposable or reusable)