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Laura Kelly, Governor

## NOTICE 23-12

### FOOD SALES TAX RATE REDUCTION

**(OCTOBER 24, 2023)**

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

Retailers making sales of food and food ingredients should note the state sales tax rate reduction from 4% to 2% that starts January 1, 2024, and make any necessary changes to their point-of-sale systems and other record keeping to properly charge the new rate. Please note the local sales tax rate in effect does not change.

For additional information regarding sales of food and food ingredients, please refer to the Department Publication **KS-1223 Food Sales Tax Rate Reduction**, which is available through the Department's website at: [www.ksrevenue.gov](http://www.ksrevenue.gov).

### TAXPAYER ASSISTANCE

Additional copies of this notice, forms or publications are available from our website, [www.ksrevenue.gov](http://www.ksrevenue.gov). If you have questions about this Notice, please contact:

Taxpayer Assistance Center  
Kansas Department of Revenue  
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