

**KANSAS DEPARTMENT OF TRANSPORTATION  
SPECIAL PROVISION TO THE  
STANDARD SPECIFICATIONS, EDITION 2007**

**SALES TAX EXEMPTION**

In accordance with the provisions of K.S.A. 79-3606(d) as amended 1981, all county secondary projects and projects with City funds qualify for Sales Tax Exemption. When the project qualifies, a sales tax exemption certificate number will be provided to the Contractor.

In order to purchase materials tax exempt for incorporation in such projects, provide all suppliers a properly executed exemption certificate (Form STD 74) for the supplier's file. All invoices issued by the suppliers for the tax exempt sales of materials to be incorporated into the identified project must bear the tax exemption number. The exemption certificate number issued must be made available by Contractor to supplier at the time the invoice is rendered, or the exemption for the sales tax can not be claimed.

Provide to the Construction Engineer or Field Engineering Administrator, copies of a sworn statement to the effect that all purchases so made were entitled to exemption under provision of the law as amended in 1981.

Such statement will be executed on a Department of Revenue form to be supplied by the Construction Engineer or Field Engineering Administrator on the project and will be submitted in lieu of invoices.

If the successful bidder so chooses he may, after the letting date and before the award of the contract, inform the Chief, Bureau of Construction and Maintenance, in writing, that he does not wish to take advantage of the sales tax exemption, in which case he will be bound by law to pay the sales or use tax on all materials used. In this event, he will not be provided an exemption certificate number.

04-11-07 C&M