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Laura Kelly, Governor

## NOTICE 19-02

### **EXEMPT SALES OF GOLD OR SILVER COINS; AND PALLADIUM, PLATINUM, GOLD OR SILVER BULLION (JULY 1, 2019)**

During the 2019 Legislative Session House Bill 2140 was passed and signed into law. This Bill amended K.S.A. 79-3606 to provide an exemption from sales tax for sales of gold or silver coins, and palladium, platinum, gold or silver bullion. Specifically, the new subsection provides an exemption for:

(mmmm) all sales of gold or silver coins; and palladium, platinum, gold or silver bullion. For the purposes of this subsection, "bullion" means bars, ingots or commemorative medallions of gold, silver, platinum, palladium, or a combination thereof, for which the value of the metal depends on its content and not the form.

The provisions of K.S.A. 79-3606(mmmm) will become effective July 1, 2019.

#### TAXPAYER ASSISTANCE

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

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