K.A.R. 131-1-1. Definition of purchase. (a) “Purchase,” as used in K.S.A. 75-4101 and amendments thereto, shall not include the purchase of insurance through a lease of real property that meets all of the following conditions:

(1) The state agency is the lessee.

(2) (A) The cost to insure the property is included as a part of the lease payment; or

(B) the lessee is required to reimburse the lessor for the cost of the insurance.

(3) The secretary of administration has approved the lease in accordance with K.S.A. 75-3739, and amendments thereto.

(b) “Purchase,” as used in K.S.A. 75-4101 and amendments thereto, shall include the purchase of insurance through a lease of real property if all of the following conditions are met:

(1) The state agency is the lessee.

(2) The lease requires that the property be insured.

(3) The lease requires the lessee to pay the insurance premium to the insurance company.