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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 2, 2023

Subject: House Bill No. 2307

Summary

House Bill No. 2307, Section 1 provides a property tax exemption of all real property actually and regularly used by an organization exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for a Kansas war memorial that preserves the memory of heroic acts and sacrifices of those Kansas veterans who fought, died or are missing in action in any conflict involving the loss of United States service members.

Section 2 provides for a sales tax exemption for all sales of tangible personal property purchased by an organization exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the establishment and maintenance of Kansas war memorials in order to preserve the memory of heroic acts and sacrifices of those Kansas veterans who fought, died or are missing in action in any conflict involving the loss of United States service members.