

SESSION OF 2009

SUPPLEMENTAL NOTE ON SENATE BILL NO. 100

As Recommended by Senate Committee on
Assessment and Taxation

Brief*

SB 100 would provide sales tax exemptions for game birds used in hunting; fees and charges for participation in guided and non-guided hunts and fishing excursions and expeditions; and hunting or fishing leases.

Background

Proponents included Senator Vratil and the Ravenwood Hunting Reserve.

The Department of Revenue late in 2007 sent out a notice to certain individuals in the hunting industry which expressed an interpretation that sales taxes were due on a number of the transactions covered in the legislation. In May, 2008, the Department subsequently sent a notice that it was reviewing its interpretation of the law and suspended enforcement and collection on the transactions in question for one year. A conferee representing the Department testified in 2009 that its review of the law again concluded that the transactions covered in the legislation are taxable under current law.

The Department's fiscal note indicated that the bill would be expected to reduce receipts to the State General Fund (SGF) and State Highway Fund (SHF) as follows:

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

	(\$ in millions)		
	Total	SGF	SHF
FY 2010	(\$0.500)	(\$0.439)	(\$0.061)
FY 2011	(\$0.513)	(\$0.450)	(\$0.063)
FY 2012	(\$0.525)	(\$0.461)	(\$0.064)
FY 2013	(\$0.538)	(\$0.472)	(\$0.066)
FY 2014	(\$0.552)	(\$0.484)	(\$0.068)
5-Year Total	(\$2.628)	(\$2.306)	(\$0.322)