

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: January 31, 2023

Subject: House Bill No. 2106

**Summary**

House Bill No. 2106 would provide a sales tax exemption for purchases of:

- (1) equipment, machinery, software, ancillary components, appurtenances, accessories or other infrastructure used in the provision of communications services; and
- (2) services purchased by a provider of communications services that are used in the repair, maintenance or installation in such communications service.