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300 SW TENTH AVENUE ▪ SUITE 24-E ▪ TOPEKA, KS 66612 ▪ (785) 296-2321

MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 7, 2024

Subject: House Bill No. 2585

Summary

House Bill No. 2585 would exclude from sales tax the service of installing or applying tangible personal property in connection with the original construction, reconstruction, remodeling, repair or replacement of a building or facility. Currently, the exemption for service only applies to original reconstruction of the building or facility. Services for residential property are currently exempt from sales tax.