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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 8, 2024

Subject: House Concurrent Resolution No. 5022

Summary

House Concurrent Resolution No. 5022 would grant the Legislature the authority to provide for the classification and taxation for all-terrain vehicles. Currently all-terrain vehicles would be included under Class 2 tangible personal property, Subclass (6) and taxed at 30% of value. The resolution would be placed on the November ballot should the resolution pass the Kansas Legislature.