

KANSAS OFFICE of
REVISOR of STATUTES

LEGISLATURE of THE STATE of KANSAS

Legislative Attorneys transforming ideas into legislation.

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

MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: January 19, 2023
Subject: Senate Bill No. 29

Summary

Senate Bill No. 29 would provide an annual back-to-school sales tax holiday for sales of school supplies, personal computers and clothing.

The bill would provide a retailers' sales tax exemption on the first Thursday through Sunday of August each year beginning in 2023 for "back-to-school-related sales of clothing, clothing accessories or equipment, school supplies, school instructional materials, school art supplies, prewritten computer software, personal computers and school computer supplies."

The bill provides definitions of the terms "clothing," "clothing accessories or equipment," "school art supply," "school computer supply," "school instructional material" and "school supply" and procedures for administering the exemption.

The bill would take effect from and after its publication in the Kansas register.