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MEMORANDUM

To: Members of the House Committee on Taxation
From: Office of Revisor of Statutes
Date: January 30, 2025
Subject: House Bill No. 2098 (As Introduced)

Summary

House Bill No. 2098 would provide a sales tax exemption for purchases made by a not-for-profit corporation that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986 and operates a theater in the State of Kansas that provides the following:

- (1) The creation and production of novel works for concerts or productions;
- (2) the employment of full-time theater staff;
- (3) a board of directors in governance of the organization that provides a partnership between the board and the theater staff and a connection to the community by ensuring sound business and financial practices and a commitment to bringing new thoughts and ideas to the governance of the organization;
- (4) the dedication to providing strong educational commitments to the community in which such theater is located; and
- (5) the commitment to providing ongoing live theater as an art form using available local resources.