

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: Members of the House Committee on Taxation
From: Office of Revisor of Statutes
Date: March 18, 2025
Subject: House Bill No. 2081 (As Introduced)

Summary

House Bill No. 2081 provides a sales tax exemption for community pharmacies that provide services to medically underserved individuals and families.

House Bill No. 2081 amends the current sales tax exemption found under K.S.A. 79-3606(ccc) expanding the current sales tax exemption for primary care clinic or health center whose primary purpose of which is to provide services to medically underserved individuals and families, and such entity is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code. The existing sales tax exemption is expanded to include community pharmacies. The sales tax exemption provides an exemption for: (1) purchases made by a community pharmacy; and (2) purchases by a contractor for facility construction for a community pharmacy.

"Community pharmacy" or "pharmacy" is defined to mean a retail pharmacy engaged in the dispensing of prescriptions and that may also provide other healthcare products or services.