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MEMORANDUM

To: Senate Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: January 30, 2025
Subject: Senate Bill No. 26, As Introduced

Summary

Senate Bill No. 26 relates to sales taxation and would provide a sales tax exemption for certain purchases by bowling centers.

The bill would amend K.S.A. 2024 Supp. 79-3606 to add subsection (xxxx) to exempt all sales of tangible personal property or services, including the renting and leasing of tangible personal property, purchased by a bowling center and used in such bowling center business. For purposes of this exemption, a bowling center business would include the operation of a bowling alley and associated food and beverage operations, vending machines, bowling related merchandise sales, pro shop services, shoe rentals, arcade or video games and pool tables, but the exemption would not apply to purchases by a bowling center of miniature golf or go-kart related items.

The bill would take effect from and after its publication in the statute book.