

HOUSE BILL No. 2599

By Representatives Bohi, Awerkamp, Barrett, Borjon, Brunk, Buehler, B. Carpenter, Chauncey, Esau, Essex, Francis, Goetz, Helwig, Hoheisel, Howell, James, Johnson, Kessler, King, Lewis, Long, Minnix, Moser, Neelly, Pickert, Poetter Parshall, Resman, Roeser, Sappington, Schmoie, Schwertfeger, Steele, Stiens, Sutton, Tarwater, Turk, VanHouden, Ward, Wasinger, White, Wilborn, Willcott, L. Williams and Wilson

1-29

1 AN ACT concerning economic development; enacting the Kansas
2 lemonade stand law; exempting minor-owned businesses from paying
3 sales tax on the first \$10,000 of sales from tangible personal property
4 sold each calendar year and from local taxes, licenses, permits and
5 other government permissions.
6

7 *Be it enacted by the Legislature of the State of Kansas:*

8 Section 1. (a) This section shall be known and may be cited as the
9 Kansas lemonade stand law.

10 (b) As used in this section, unless the context requires otherwise:

11 (1) "Minor" means an individual under 18 years of age.

12 (2) (A) "Minor-owned business" means a business that:

13 (i) Is owned and operated only by a minor or minors;

14 (ii) offers sales or services only on an intermittent or seasonal basis;

15 and

16 (iii) makes gross sales in an amount not to exceed \$10,000 each
17 calendar year.

18 (B) For the purposes of this paragraph, the operation of a website,
19 online marketplace listing or other digital storefront by a minor-owned
20 business shall be considered intermittent or seasonal.

21 (c) Notwithstanding any provision of law to the contrary, all sales of
22 the first \$10,000 of tangible personal property sold by a minor-owned
23 business each calendar year shall be exempt from the tax imposed by the
24 Kansas retailers' sales tax act.

25 (d) Notwithstanding the provisions of K.S.A. 12-194 or 12-1,101, and
26 amendments thereto, no provision of law to the contrary, no city,
27 county or township shall levy or impose a tax or fee or require a license,
28 permit or other government permission for the operation of a minor-owned
29 business.

30 Sec. 2. This act shall take effect and be in force from and after its
31 publication in the statute book.