

SESSION OF 2026

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2475

As Amended by House Committee on Taxation

Brief*

HB 2475, as amended, would create a sales tax exemption for purchases of property and services by Radical Life, Inc., an organization exempt from federal income tax pursuant to section 501(c)(3) of the Internal Revenue Code and established for the purpose of strengthening families and preventing foster care placements in and around Lyon County.

Background

The bill was introduced by the House Committee on Taxation at the request of Representative Schreiber.

House Committee on Taxation

In the House Committee hearing, **proponent** testimony was provided by Representative Schreiber, the Executive Director of Radical Life, Inc., and a private citizen. The proponents generally stated Radical Life supports families in Lyon County seeking to overcome poverty and other hardships to reduce the need for foster care placements and that the bill would enable them to serve more Kansas families.

Written-only proponent testimony was provided by representatives of the city of Emporia; Farm Bureau Financial

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <https://klrd.gov/>

Services; Fifth Judicial District Community Corrections; and Midwest Evaluation and Research.

No other testimony was provided.

The House Committee made a technical amendment to the bill.

Fiscal Information

According to the fiscal note provided by the Division of the Budget on the bill, as introduced, the Department of Revenue indicates enactment of the bill would reduce state revenues by \$4,600 per year. Of these amounts, approximately \$3,800 would be from the State General Fund, and the balance from the State Highway Fund. The Department indicates administrative updates would require additional expenditures of \$1,340 from the State General Fund in FY 2027.

Any fiscal effect associated with enactment of the bill is not reflected in *The FY 2027 Governor's Budget Report*.

Taxation; sales tax; exemption; foster care; Radical Life, Inc.