

SESSION OF 2025

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 210**

As Recommended by Senate Committee on  
Assessment and Taxation

**Brief\***

SB 210 would create a sales tax exemption for sales by or on behalf of and purchases by or on behalf of the Johnson County Christmas Bureau Association for the purpose of providing food, clothing, cleaning supplies, personal care items, and other necessities to those in need and desiring assistance.

**Background**

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Corson.

***Senate Committee on Assessment and Taxation***

In the Senate committee hearing, **proponent** testimony was provided by two representatives of the Johnson County Christmas Bureau and by a representative of SENT Topeka. The proponents generally stated the bill would support the mission of the Johnson County Christmas Bureau in providing critical resources to those in need in the holiday and winter seasons. A proponent also requested the addition of a sales tax exemption for SENT Topeka to the bill.

Written-only neutral testimony was provided by a representative of the League of Kansas Municipalities.

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\*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/>

No other testimony was provided.

### **Fiscal Information**

According to the fiscal note prepared by the Division of the Budget on the bill, the Department of Revenue estimates enactment of the bill would reduce state receipts by \$17,000 per year, beginning in FY 2026. Of that amount, \$14,000 would be from the State General Fund, and \$3,000 would be from the State Highway Fund. The bill is expected to reduce local sales tax collections by \$7,400 per year.

Any fiscal effect associated with enactment of the bill is not reflected in *The FY 2026 Governor's Budget Report*.

Taxation; sales tax; exemptions; Johnson County Christmas Bureau Association