

January 19, 2017

The Honorable Caryn Tyson, Chairperson
Senate Committee on Assessment and Taxation
Statehouse, Room 123-E
Topeka, Kansas 66612

Dear Senator Tyson:

SUBJECT: Fiscal Note for SB 30 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 30 is respectfully submitted to your committee.

Under current law, non-profit schools, colleges, and universities that offer post-secondary education are eligible to receive a sales tax exemption if the education institution is accredited by or have membership in the North Central Association of Colleges and Schools. SB 30 would replace North Central Association of Colleges and Schools with the Higher Learning Commission. The North Central Association of Colleges and Schools was dissolved in 2014 and was replaced with the Higher Learning Commission for accrediting degree-granting post-secondary educational institutions in the North Central region, including Kansas.

The Department of Revenue indicates SB 30 would have no fiscal effect.

Sincerely,



Shawn Sullivan,
Director of the Budget

cc: Kelly Oliver, Board of Regents
Jack Smith, Department of Revenue