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**Testimony in Support of House Bill 2464  
Providing a sales tax exemption for purchases to reconstruct, repair or replace certain  
fencing damaged or destroyed by wildfires**

**Presented to the House Committee on Taxation  
By Kansas Attorney General Derek Schmidt**

**January 12, 2022**

Chair Smith and Members of the Committee:

Thank you for the opportunity to submit this testimony in support of legislation to permanently exempt from sales tax the supplies necessary to reconstruct, repair or replace any fence that was damaged or destroyed by wildfires. This exemption was put in place after widespread fires in 2017 and 2018, but the exemption expired after those calendar years. The bill before you today would make the exemption permanent to assist in rebuilding after last month's fires, and ensure that the exemption remains on the books for any future wildfire recoveries.

A few weeks ago, I visited the fire damaged areas in northwest Russell County and met with emergency responders, affected farmers and ranchers, and community members who are working to support the response. The devastation was widespread and shocking. However, I was encouraged to see neighbors coming together to support each other as the recovery continues and the rebuilding begins. Many other Kansans who live far from the affected areas have stepped forward to care for displaced livestock, provide hay and feed, contribute money and needed goods, or otherwise provide assistance.

The legislators who represent the affected communities have brought forward the bill before you today to provide an additional avenue of support for the recovery by exempting rebuilding materials from sales tax. I support its swift enactment.

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