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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 2, 2022

Subject: House Bill No. 2720

Summary

House Bill No. 2720 reduces the state rate of sales and compensating use tax rate to 0% for sales of food commencing August 1, 2022. Food is defined as only those products and those types of food that may be eligible for purchase with supplemental nutrition assistance benefits under the supplemental nutrition assistance program issued by the United States department of agriculture.

The city and countywide retailers' sales tax and the sales tax levied for Washburn University would continue to be levied for sales of food and food ingredients.