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300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 26, 2023

Subject: House Bill No. 2041

Summary

House Bill No. 2041 would provide a sales tax exemption for purchases made by a not-for-profit corporation that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986 and operates a theater in the state of Kansas that provides the following:

- (1) The creation and production of novel works for concerts or productions;
- (2) the employment of full-time theater staff;
- (3) a board of directors in governance of the organization that provides a partnership between the board and the theater staff and a connection to the community by ensuring sound business and financial practices and a commitment to bringing new thoughts and ideas to the governance of the organization;
- (4) the dedication to providing strong educational commitments to the community in which such theater is located; and
- (5) the commitment to providing ongoing live theater as an art form using available local resources.