

KANSAS OFFICE *of*
REVISOR *of* STATUTES

LEGISLATURE *of* THE STATE *of* KANSAS
Legislative Attorneys transforming ideas into legislation.

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 2, 2023

Subject: House Bill No. 2108

Summary

House Bill No. 2108 would provide a sales tax exemption for sales of certain school supplies, computers and clothing during an annual sales tax holiday. The sales tax holiday would begin at 12:01 a.m. on the first Thursday in August and end at midnight on the Sunday following. The following items would be exempt from tax:

- (A) Clothing or clothing accessories or equipment with a sales price of \$300 or less per item;
- (B) school supplies, school instructional materials or school art supplies with a sales price of \$100 or less per item;
- (C) prewritten computer software with a sales price of \$300 or less per item; and
- (D) computers or school computer supplies with a sales price of \$2,000 or less per item.

Sellers would not be required to obtain an exemption certificate for sales made during the sales tax holiday.