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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 13, 2023

Subject: Senate Bill No. 248

Summary

Senate Bill No. 248 exempts sales of food and food ingredients that are currently taxed at the 4% rate from all sales and compensating use tax in Kansas commencing January 1, 2024. Additionally, the scheduled transfer to the to the State Highway Fund would accelerate so that 18% of sales and use tax revenues would transfer commencing January 1, 2024. Currently the transfer is set at 17%.

Additionally, the bill provides a sales tax exemption for the Kansas State School for the Blind and the Kansas State School for the Deaf for the erection, construction, repair, enlargement or equipment of buildings used primarily for human habitation.