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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 8, 2024

Subject: House Bill No. 2688

Summary

House Bill No. 2688 would provide a sales tax exemption for purchases of property or services purchased by Exploration Place, Inc., and which such property and services are used for the purpose of constructing, remodeling, furnishing or equipping a riverfront amphitheater, a destination playscape, an education center and indoor renovations at Exploration Place in Wichita, Kansas. The bill also provides a sales tax exemption for all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, remodeling, furnishing or equipping such projects for Exploration Place.

The sales tax exemption would expire and have no effect on and after December 31, 2030.