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MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: March 22, 2021
Subject: Senate Bill No. 226

Summary

Senate Bill No. 226 establishes a sales tax exemption for area agencies on aging for certain purchases of tangible personal property and services.

The bill would amend K.S.A. 79-3606 to include subsection (nnnn) to provide a retailers' sales tax exemption for all sales of tangible personal property or services purchased by or on behalf of a not-for-profit corporation that is designated an area agency on aging by the secretary for aging and disabilities services and is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code for the purpose of: (1) coordinating and providing seniors and those living with disabilities with services that promote person-centered care; or (2) constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for such area agency on aging. The subsection also includes provisions relating to contractors and project exemption certificates.

Sales tax paid on and after July 1, 2019, but prior to the effective date of this act, upon a sale that would have been exempted by the provisions of the subsection had such sale occurred after the effective date of this act shall be refunded and a claim process is provided.

The bill would take effect from and after its publication in the statute book.

Senate Assessment and Taxation
Date _____

Office of Revis

Attachment # _____