

MINUTES OF THE HOUSE COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by Representative Jim Braden at  
Chairperson

9:00 a.m. ~~pm~~ on February 7, 1984 in room 519S of the Capitol.

All members were present except: Representatives King and Aylward who were excused.

Committee staff present:

Tom Severn, Legislative Research Department  
Wayne Morris, Legislative Research Department  
Don Hayward, Revisor of Statutes' Office  
Nancy Wolff, Secretary to the Committee

Conferees appearing before the committee:

Bill Edds, Department of Revenue  
Pete McGill, R. J. Reynolds Tobacco Company  
Kent Wold, R. J. Reynolds Tobacco Company  
Harry O'Riley, Kansas Tobacco/Candy Distributors  
Kim Dewey, Sedgwick County, Kansas  
Bill Harris, Salina Bicentennial Center  
Ted Ensley, Shawnee County Parks & Recreation Department

Hearings were held on Senate Bill 516 which would impose tax on a "per cigarette" basis to make it possible to market packs of 25 cigarettes in the state.

Pete McGill, representing the R. J. Reynolds Tobacco Company, testified in support of Senate Bill 516 and stated that his company would like the opportunity to market cigarettes in packages other than 20's.

Harry O'Riley, Secretary of the Kansas Tobacco/Candy Distributors and Vendors, testified that his organization remains neutral in this instance and would register no opposition to Senate Bill 516.

Bill Edds, Department of Revenue, testified in opposition to Senate Bill 516. He stated he felt the Department could make the law work if it is enacted. His primary concern is a lack of adequate lead time for the Department to have tax stamps designed, printed and distributed to vendors before the law is printed in the statute books.

The Chairman stated that the committee would be taking action on Senate Bill 516 within the next couple of days.

The Committee continued discussions on House Bill 2742 which would allow a sales tax exemption for purchases by a political subdivision engaging in a taxable business.

Kim Dewey, Sedgwick County, Kansas presented a brief history of the exemptions allowed his county since the beginning of construction of the Coliseum. (Exhibit I) He stated that apparently there has been a change recently in the way the Department determines these exemptions.

Ted Ensley, Director of the Department of Parks and Recreation for Shawnee County testified that Shawnee County has applied for and received two exemptions for the construction of the Shawnee County Civic Center.

Bill Harris, Salina Bicentennial Center, stated that Salina does not promote or co-sponsor any events in their center. However, he did testify that Salina does not lease the concessions but rather the city, itself, operates them. He also stated that they do not remit the sales tax on tickets to the state, but rather let the promoters of events handle that aspect.

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON ASSESSMENT AND TAXATION

room 519S, Statehouse, at 9:00 a.m./~~p.m.~~ on February 7, 1984

Bill Edds, Department of Revenue, testified that he was able to ascertain the reason the Department changed its point of view on the tax exempt status for the Coliseum was due to the way the county remits sales tax to the state from admissions. Mr. Edds presented the committee with a proposed amendment which would rectify the situation and exempt political subdivisions from such sales taxes. He stated that he didn't think there was any doubt now that when you come in contact with situations of a public area that they will be exempt if the amendment is adopted. He further stated that these political subdivisions would be able to co-sponsor events and be exempt under the language of the bill with the amendment and they would also be able to solely promote and produce everything for themselves and still qualify for an exemption for any improvements or supplies.

Representative Leach made a motion to amend House Bill 2742 on page 1, in line 44, before the semicolon by inserting the following: "except when: (1) such state or hospital is engaged or proposes to engage in any business specifically taxable under the provisions of this act and such items of tangible personal property or service are used or proposed to be used in such business, or (2) such political subdivision is engaged or proposes to engage in the business of furnishing gas, water, electricity or heat to others and such items of personal property or service are used or proposed to be used in such business". Representative Ott seconded the motion. The motion carried.

Representative Erne made a motion that House Bill 2742 be reported favorable for passage as amended. Representative Jarchow seconded the motion. The motion carried.

The meeting was adjourned.



*Kansas*  
DEPARTMENT OF REVENUE

State Office Building  
TOPEKA, KANSAS 66625

September 20, 1983

Claud S. Shelor, P.E.  
Director of Public Works  
1250 So. Seneca  
Wichita, KS 67213

Dear Mr. Shelor:

We acknowledge receipt of your request for a Project Exemption Certificate for your "Concrete Paving (Livestock Facility) Kansas Coliseum" project.

K.S.A. 79-3606(b), which provides exemption to political subdivisions from the sales tax, also states "except when such state, political subdivision, or hospital is engaged or proposes to engage in a business specifically taxable under the provisions proposed to be used in such business..."

K.S.A. 79-3606(d), which authorizes Project Exemption Certificates, limits the issuance only when such purchases "would be exempt from taxation under the provisions of this act if purchased directly by such political subdivision."

Since the county is involved in the sale of admissions and property at the Kansas Coliseum which are specifically taxable under the Retailers' Sales Tax Act, purchases for this building by the county or its contractors would be subject to the tax. Therefore, we must respectfully deny your request for a Project Exemption Certificate.

If we may be of further service to you in this or any other matter, please advise.

Very truly yours,

SALES AND EXCISE TAX BUREAU

A handwritten signature in cursive script, appearing to read "Roy W. Haines".

BY: Roy W. Haines, Assistant Chief

FOR THE DIRECTOR OF TAXATION

RWH:mig

CC: Bill Anderson, Purchasing Director  
Sedgwick County  
Room 343, Courthouse  
Wichita, KS 67203

REQUEST FOR PROJECT EXEMPTION CERTIFICATE

Kansas Department of Revenue  
Division of Taxation  
Sales and Excise Tax Bureau  
Topeka, Kansas 66625

Date September 14, 1983

It is requested that a Certificate of Exemption be issued to the Petitioning Authority for the following described project if it is determined by the Department of Revenue that the proposed project qualifies for exemption from sales tax under the provisions of Section 79-3606 of the Kansas Retailer's Sales Tax Act:

- (A) Type of Project: Concrete Paving (Livestock Facility) Kansas Coliseum
- (B) Project Location: Kansas Coliseum, Sedgwick County, Kansas
- (C)  Yes  No Is this project being constructed as part of a business enterprise whose sales are subject to retail sales tax, i.e., Municipal Water, Electric and Gas Companies or Swimming Pools where admissions are charged?
- (D)  Yes  No Is this project financed by a Mill Levy or Industrial Revenue Bonds?
- (E) Name of Claimant Owner: Sedgwick County
- (F) Estimated Project Cost: \$85,701.00 (G) Contract Date: September 14, 1983
- (H) Contract No. N/A (I) Project No. Concrete Paving - Livestock Facility (Kansas Coliseum).
- (J) List Names and Addresses of Prime Contractors Below:

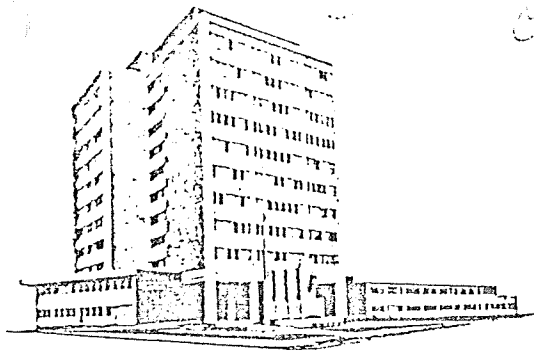
<u>NAME</u>	<u>MAILING ADDRESS</u>
1. Mid-Kansas Construction Co., Inc.	1245 S. Santa Fe Wichita, KS 67211
2.	
3.	
4.	

\*The Petitioning Authority must be a Political Subdivision of the State of Kansas, Agency or Instrumentality of the United States Government, Elementary or Secondary School, or a Nonprofit Hospital or Educational Institution.

Sedgwick County Department of Public Works  
Petitioning Authority\*

Claud S. Shelor  
Signature Claud S. Shelor, P.E.

Director of Public Works/County Engineer  
Title



COUNTY OF SEDGWICK  
PURCHASING DEPARTMENT

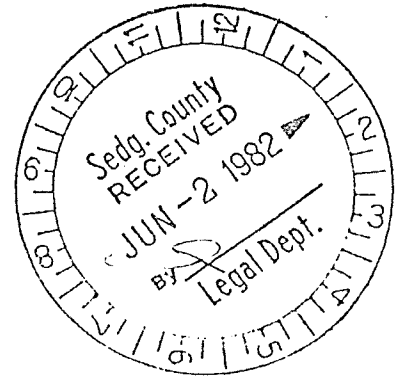
ROOM 343

COUNTY COURTHOUSE, WICHITA, KANSAS, 67203

TELEPHONE 288-7494

June 1, 1982

Director of Taxation  
Kansas Department of Revenue  
State Office Building  
Topeka, Kansas 66625



Attention: Mr. Michael Lennon

Dear Mr. Lennon:

We are in receipt of your departments letter denying a Sales Tax Exemption for the Kansas Coliseum Ice Rink floor and piping removal construction project.

It may be that we have not described the project correctly in that it is the replacement of the main coliseum floor which is having to be replaced because of poor workmanship. The Sedgwick County Taxpayers must pay this \$467,000.00 unless they can win a lawsuit against the contractor.

This building was built under the exemption certificate #11243. To our knowledge nothing has changed the status of the exemption. It is owned by Sedgwick County Taxpayers. I am sure that the exemption granted was thoroughly discussed at the time it was granted.

It is unfortunate that we must rebuild this floor and it is working a great hardship through no fault of Sedgwick County. We therefore, respectfully request that you re-instate our Sales Tax Exemption for this project.

Your cooperation is sincerely appreciated. Please do not hesitate to call if we can provide further information.

Very Cordially Yours,

*Bill Anderson*  
Bill Anderson,  
Purchasing Officer

*11/5/82 - ... started ... that they would not ...*  
cc: Paul Buchanan, Legal  
Sam Fulco, Kansas Coliseum

Enclosure



*Kansas*  
DEPARTMENT OF REVENUE

State Office Building  
Topeka, KS 66625

May 11, 1982

Bill Anderson, Purchasing Officer  
Sedgwick County  
Room 343, Courthouse  
Wichita, KS 67203

82 MAY 10 P 2:57

Dear Mr. Anderson:

We acknowledge receipt of your request for a project exemption certificate for your "Kansas Coliseum Ice Rink Floor & Piping Removal Construction" project.

K.S.A. 79-3606(b), which provides exemption to political subdivisions from the sales tax, also states "except when such state, political subdivision, or hospital is engaged or proposes to engage in a business specifically taxable under the provisions of this act and such items of tangible personal property or service are used or proposed to be used in such business..."

K.S.A. 79-3606(d), which authorizes project exemption certificates, limits the issuance only when such purchases "would be exempt from taxation under the provisions of this act if purchased directly by such political subdivision.

Since the county is involved in the sale of admissions and property at the Kansas Coliseum which are specifically taxable under the Retailer's Sales Tax Act, purchases for this building by the county or its contractors would be subject to the tax. Therefore, we must respectfully deny your request for a project exemption certificate.

If we may be of further service to you in this or any other matter, please advise.

Very truly yours,

SALES AND EXCISE TAX BUREAU

BY: Roy W. Haines, Assistant Chief

FOR THE DIRECTOR OF TAXATION

RWH:a/6503/01

*Michael Lerner*  
Cal T4 # 11243

REQUEST FOR PROJECT EXEMPTION CERTIFICATE

Kansas Department of Revenue  
Division of Taxation  
Sales and Excise Tax Bureau  
Topeka, Kansas 66625

Date May 4, 1982

It is requested that a Certificate of Exemption be issued to the Petitioning Authority for the following described project if it is determined by the Department of Revenue that the proposed project qualifies for exemption from sales tax under the provisions of K.S.A. 1980 Supp. 79-3606(d) or (e).

- (A) Type of Project: Repair of Ice Rink
- (B) Project Location: Kansas Coliseum, Wichita, Ks.  
N.E. 85th Street at I-135
- (C) Is this project being constructed as part of a business enterprise whose sales are subject to sales tax? e.g., municipal water, electric or gas companies? Yes  No
- (D) Is the Petitioning Authority authorized to levy ad valorem taxes on tangible property? If so, under what statute? \_\_\_\_\_ Yes  No
- (E) A. Is this project being totally financed by industrial revenue bonds? Yes  No
- B. Is this project being partially financed by industrial revenue bonds? Yes  No

Amount of bonds being issued for project: \_\_\_\_\_

If yes, A or B above, you must have the agreement on the back of this form completed and attach a copy of the letter of intent or resolution of intent to issue bonds.

If no, how is project being financed? \_\_\_\_\_ (show type of tax, bonds, etc.).

(F) Name of Claimant Owner of Project: Sedgwick County

(G) Estimated Project Cost: \$467,000.00 (H) Contract Date: 5-4-82

(I) Contract No. \_\_\_\_\_ (J) Project No. \_\_\_\_\_

(K) List Names and Addresses of Prime Contractors Below:

Sedgwick County  
Petitioning Authority

Bill Anderson  
Signature of Authorized Representative

Purchasing Officer 316-268-7494  
Title Phone Number



*Kansas*  
DEPARTMENT OF REVENUE

State Office Building  
Topeka, KS 66625

October 13, 1981

Sedgwick County  
Courthouse  
Wichita, KS 67203

Re: Exemption Certificate #20549  
Heating of Livestock Pavillion

Your request for a sales and compensating tax exemption certificate number for the above captioned contract has been approved.

The number assigned to you for the above captioned contract is for the contractor's, subcontractor's, or repairman's use in purchasing tangible personal property tax exempt as set out in K.S.A. 79-3606 (d) and (e). The sales or compensating tax exemption number must be available to the supplier at the time the invoice is rendered or the exemption for sales or compensating tax cannot be claimed.

You will find enclosed a sample exemption certificate (STD 74) which you will furnish to the contractor, subcontractor, or repairman. The contractor, subcontractor, or repairman may reproduce as many copies of this form as they might need for their suppliers.

You will also find enclosed two (2) copies of STD 77 which must be completed by the contractor and returned to the agency or instrumentality of the United States Government, political subdivision of the state, educational institution, or non-profit hospital upon completion of contract or project. The petitioning authority must send one copy of the completion certificate to this division. Copies of STD 77 may be reproduced if more are needed for extra contractors.

Very truly yours,

SALES AND EXCISE TAX BUREAU  
SALES AND USE TAX SECTION  
AUDIT UNIT

BY: V. L. Wells, Supervisor

FOR THE DIRECTOR OF TAXATION

VLW:MMW:b/32/6143/03  
Enclosure



Kansas Department of Revenue  
Division of Taxation  
Sales and Excise Tax Bureau  
Topeka, Kansas 66625

Jan 22, 1981

It is requested that a Certificate of Exemption be issued to the Petitioning Authority for the following described project if it is determined by the Department of Revenue that the proposed project qualifies for exemption from sales tax under the provisions of K.S.A. 1980 Supp. 79-3606(d) or (e).

(A) Type of Project: Heating of Livestock Pavillion

(B) Project Location: Sedg. Co. Coliseum

(C) Is this project being constructed as part of a business enterprise whose sales are subject to sales tax? e.g., municipal water, electric or gas companies? Yes  No

(D) Is the Petitioning Authority authorized to levy ad valorem taxes on tangible property? If so, under what statute? \_\_\_\_\_ Yes  No

(E) A. Is this project being totally financed by industrial revenue bonds? Yes  No

B. Is this project being partially financed by industrial revenue bonds? Yes  No

Amount of bonds being issued for project: \_\_\_\_\_

If yes, A or B above, you must have the agreement on the back of this form completed and attach a copy of the letter of intent or resolution of intent to issue bonds.

If no, how is project being financed? \_\_\_\_\_ (show type of tax, bonds, etc.).

(F) Name of Claimant Owner of Project: Sedgwick County

(G) Estimated Project Cost: \$59,960.00 (H) Contract Date: 9-16-81

(I) Contract No. \_\_\_\_\_ (J) Project No. \_\_\_\_\_

(K) List Names and Addresses of Prime Contractors Below:

Goolsby Enterprises Inc.  
1541 S. 151st West  
Wichita, KS

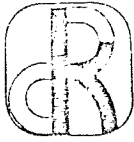
*This construction to Ray Amis, 3.6.81  
Sp. Talkoff Legal Dept.  
This is a Capital Proj.  
Should be Capital  
Project - not be  
Ray Amis says  
it is taxable  
He will  
call  
Rich in  
Legal*

Sedgwick County  
Petitioning Authority

[Signature]  
Signature of Authorized Representative

Purchasing Officer 268-7494

Title Phone Number



*Kansas*  
DEPARTMENT OF REVENUE

State Office Building  
TOPEKA, KANSAS 66625

December 20, 1977

Sedgwick County Purchasing Department  
Room 343 Courthouse  
Wichita, Kansas 67203

Re: Exemption Certificate #13644  
Portable Bleachers-Livestock  
Pavillion at the Kansas Coliseum  
Site

Gentlemen:

Your request for a sales and compensating tax exemption certificate number for the above captioned contract has been approved.


The number assigned to you for the above captioned contract is for the contractor's, subcontractor's, or repairman's use in purchasing tangible personal property tax exempt as set out in K.S.A. 79-3606 (d) and (e). The sales or compensating tax exemption number must be available to the supplier at the time the invoice is rendered or the exemption for sales or compensating tax cannot be claimed.

You will find enclosed a sample exemption certificate (STD 74) which you will furnish to the contractor, subcontractor, or repairman. The contractor, subcontractor, or repairman may reproduce as many copies of this form as they might need for their suppliers.

You will also find enclosed two (2) copies of STD 77 which must be completed by the contractor and returned to the agency or instrumentality of the United States Government, political subdivision of the state, educational institution, or non-profit hospital upon completion of contract or project. The petitioning authority must send one copy of the completion certificate to this division. Copies of STD 77 may be reproduced if more are needed for extra contractors.

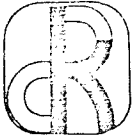
Very truly yours,

SALES AND EXCISE TAX BUREAU

  
By: George G. Glick, Chief

FOR THE DIRECTOR OF TAXATION

GGG:MMW:xS12/2/7151/03  
Enclosure



*Kansas*  
DEPARTMENT OF REVENUE

State Office Building  
TOPEKA, KANSAS 66625

November 1, 1977

Sedgwick County  
Room 343 Courthouse  
Wichita, Kansas 67203

Re: Exemption Certificate #13381  
Site Landscaping  
C-7756

*Browns County Nursery & Turf*

Gentlemen:

Your request for a sales and compensating tax exemption certificate number for the above captioned contract has been approved.

The number assigned to you for the above captioned contract is for the contractor's, subcontractor's, or repairman's use in purchasing tangible personal property tax exempt as set out in K.S.A. 79-3606 (d) and (e). The sales or compensating tax exemption number must be available to the supplier at the time the invoice is rendered or the exemption for sales or compensating tax cannot be claimed.

You will find enclosed a sample exemption certificate (STD 74) which you will furnish to the contractor, subcontractor, or repairman. The contractor, subcontractor, or repairman may reproduce as many copies of this form as they might need for their suppliers.

You will also find enclosed two (2) copies of STD 77 which must be completed by the contractor and returned to the agency or instrumentality of the United States Government, political subdivision of the state, educational institution, or non-profit hospital upon completion of contract or project. The petitioning authority must send one copy of the completion certificate to this division. Copies of STD 77 may be reproduced if more are needed for extra contractors.

Very truly yours,

SALES AND EXCISE TAX BUREAU

*George G. Glick*  
By: George G. Glick, Chief

FOR THE DIRECTOR OF TAXATION

GGG:MW:bs12/2/7454/03

Enclosure

REQUEST FOR EXEMPTION CERTIFICATE

Date April 11, 1977

Sales Tax Division  
Contractors' Section  
Department of Revenue  
State Office Building  
Topeka, Kansas 66612

We request an exemption certificate number be issued for the following described project:

- (A) Cost of project \$ 69,500.00
- (B) Kind of project Site Landscaping & Miscellaneous Park Fixtures  
( Exclusive of Park Area)
- (C) Location of project Kansas Coliseum, 85th & I-35, Sedg. Co., Kansas
- (D) Date of contract April 6, 1977
- (E) Contract number, if used C-7756
- (F) List name and address of prime contractors' below:

	<u>NAME</u>	<u>MAILING ADDRESS</u>
1.	Brown's Nursery & Tuff-	R. R. #1- Goddard, Kansas
2.		
3.		
4.		
5.		

Sedgwick County, Kansas  
Political Subdivision of the State,  
Educational Institution, or Nonprofit  
Hospital

By \_\_\_\_\_  
Individual and Title  
PURCHASING OFFICER



*Kansas*  
DEPARTMENT OF REVENUE

State Office Building  
TOPEKA, KANSAS 66625

November 1, 1977

Sedgwick County  
Room 343 Courthouse  
Wichita, Kansas 67203

Re: Exemption Certificate #13380  
Site Landscaping  
C-7755-

Gentlemen:

Your request for a sales and compensating tax exemption certificate number for the above captioned contract has been approved.

The number assigned to you for the above captioned contract is for the contractor's, subcontractor's, or repairman's use in purchasing tangible personal property tax exempt as set out in K.S.A. 79-3606 (d) and (e). The sales or compensating tax exemption number must be available to the supplier at the time the invoice is rendered or the exemption for sales or compensating tax cannot be claimed.

You will find enclosed a sample exemption certificate (STD 74) which you will furnish to the contractor, subcontractor, or repairman. The contractor, subcontractor, or repairman may reproduce as many copies of this form as they might need for their suppliers.

You will also find enclosed two (2) copies of STD 77 which must be completed by the contractor and returned to the agency or instrumentality of the United States Government, political subdivision of the state, educational institution, or non-profit hospital upon completion of contract or project. The petitioning authority must send one copy of the completion certificate to this division. Copies of STD 77 may be reproduced if more are needed for extra contractors.

Very truly yours,

SALES AND EXCISE TAX BUREAU

*George G. Glick*  
By: George G. Glick, Chief

FOR THE DIRECTOR OF TAXATION

GGG:MW:bs12/2/7454/02

Enclosure

REQUEST FOR EXEMPTION CERTIFICATE

Date September 21, 1977

Sales Tax Division  
Contractors' Section  
Department of Revenue  
State Office Building  
Topeka, Kansas 66612

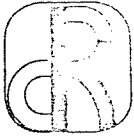
We request an exemption certificate number be issued for the following described project:

- (A) Cost of project \$169,630.00
- (B) Kind of project Site Landscaping and Miscellaneous Park Fixtures (Park Area
- (C) Location of project Kansas Coliseum, 35th & I-35, Sedg. Co. Kansas
- (D) Date of contract April 16, 1977
- (E) Contract number, if used C7755
- (F) List name and address of prime contractors' below:

<u>NAME</u>	<u>MAILING ADDRESS</u>
1. Brown's Nursery & Turf-----	R. R. #1- Goddard, Kans
2.	
3.	
4.	
5.	

Sedgwick County, Wichita, Kansas  
Political Subdivision of the State,  
Educational Institution, or Nonprofit  
Hospital

By \_\_\_\_\_  
Individual and Title  
PURCHASING OFFICER



*Kansas*  
DEPARTMENT OF REVENUE

State Office Building  
TOPEKA, KANSAS 66625

November 1, 1977

Sedgwick County  
Room 343 Courthouse  
Wichita, Kansas 67203

Re: Exemption Certificate #13382  
Livestock Pavilion  
C-7774 *Dandlinger*

Gentlemen:

Your request for a sales and compensating tax exemption certificate number for the above captioned contract has been approved.

The number assigned to you for the above captioned contract is for the contractor's, subcontractor's, or repairman's use in purchasing tangible personal property tax exempt as set out in K.S.A. 79-3606 (d) and (e). The sales or compensating tax exemption number must be available to the supplier at the time the invoice is rendered or the exemption for sales or compensating tax cannot be claimed.

You will find enclosed a sample exemption certificate (STD 74) which you will furnish to the contractor, subcontractor, or repairman. The contractor, subcontractor, or repairman may reproduce as many copies of this form as they might need for their suppliers.

You will also find enclosed two (2) copies of STD 77 which must be completed by the contractor and returned to the agency or instrumentality of the United States Government, political subdivision of the state, educational institution, or non-profit hospital upon completion of contract or project. The petitioning authority must send one copy of the completion certificate to this division. Copies of STD 77 may be reproduced if more are needed for extra contractors.

Very truly yours,

SALES AND EXCISE TAX BUREAU

*George G. Glick*  
By: George G. Glick, Chief

FOR THE DIRECTOR OF TAXATION

GGG:MW:bs12/2/7454/05

Enclosure

11-10001 FORM FOR PROJECT EXEMPTION CERTIFICATE

Kansas Department of Revenue  
 Division of Taxation  
 Sales and Excise Tax Bureau  
 Topeka, Kansas 66625

Date October 20, 1977

It is requested that a Certificate of Exemption be issued to the Petitioning Authority for the following described project if it is determined by the Department of Revenue that the proposed project qualifies for exemption from sales tax under the provisions of Section 79-3606 of the Kansas Retailer's Sales Tax Act:

- (A) Type of Project: Livestock Pavilion on the Kansas Coliseum Site
- (B) Project Location: ( Coliseum) Wichita, Kansas
- (C)  Yes  No Is this project being constructed as part of a business enterprise whose sales are subject to retail sales tax, i.e., Municipal Water, Electric and Gas Companies or Swimming Pools where admissions are charged?
- (D)  Yes  No <sup>EDA</sup> Is this project financed by a Mill Levy or Industrial Revenue Bonds?
- (E) Name of Claimant Owner: Sedgwick County
- (F) Estimated Project Cost: \$1,291,405.52 (G) Contract Date: Oct. 14, 1977
- (H) Contract No. C-7774 (I) Project No. \_\_\_\_\_
- (J) List Names and Addresses of Prime Contractors Below:

	<u>NAME</u>	<u>MAILING ADDRESS</u>
1.	Dondlinger & Sons Construction Co.	1206 E. Lincoln Wichita, Kansas
2.		
3.		
4.		

\*The Petitioning Authority must be a Political Subdivision of the State of Kansas, Agency or Instrumentality of the United States Government, Elementary or Secondary School, or a Nonprofit Hospital or Educational Institution.

Sedgwick County  
 Petitioning Authority\*

Bill Anderson - OPA  
 Signature

Purchasing Officer  
 Title Bill Anderson





SEDGWICK COUNTY, KANSAS

PURCHASING DEPARTMENT

SUITE 343

COUNTY COURTHOUSE • 525 N. MAIN • WICHITA, KANSAS 67203-3739 • TELEPHONE 268-7494

DATE: February 3, 1984  
TO: Kim Dewey, Sedgwick County Legislative Representative  
FROM: Bill Anderson, Purchasing Officer *BA*  
SUBJECT: Coliseum Sales Tax Exemptions

The Sales Tax Exemption Certificate on the original Kansas Coliseum is not available at this time due to the fact that it has been stored in the Salt Mines in Hutchinson.

It would be difficult to obtain them before next Tuesday.

If you wish to pursue the matter, please advise.

Proposed Amendment to  
House Bill No. 2742

On page 1, in line 44, before the semicolon by inserting the following;  
", except when: (1) such state or hospital is engaged or proposes to engage in any business specifically taxable under the provisions of this act and such items of tangible personal property or service are used or proposed to be used in such business, or (2) such political subdivision is engaged or proposes to engage in the business of furnishing gas, water, electricity or heat to others and such items of personal property or service are used or proposed to be used in such business"