

SESSION OF 2005

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2040

As Recommended by House Committee on
Taxation

Brief*

HB 2040 would expand a sales tax exemption enacted in 2004 to include repair services associated with hearing aids as defined by KSA 74-5807, as well as the hearing aids themselves and replacement parts.

Background

The House Committee recommended that the bill be placed on the Consent Calendar.

Proponents included Representatives Geraldine Flaharty and Willa DeCastro.

A fiscal note from the Department of Revenue indicated that the bill would be expected to reduce sales tax receipts by \$0.093 million in FY 2006. Of this amount, \$0.089 million would be attributable to a reduction in State General Fund receipts, and \$0.004 million would be attributable to a reduction in State Highway Fund receipts.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>