

SESSION OF 2005

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2288

As Recommended by House Committee on
Taxation

Brief*

HB 2288 would amend KSA 2004 Supp. 79-3651 to replace a requirement that sales tax exemption certificates contain the driver's license numbers of the persons signing the certificates with language instead requiring that the tax identification number of the entities claiming the exemptions be provided.

Background

Proponents, who included Representative Virgil Peck and the City of Coffeyville finance director, said that providing individual's driver's license numbers was not necessary in determining whether or not an entity should be entitled to a sales tax exemption and that such a requirement had raised concerns about identity theft.

The bill does not have a fiscal impact on the state, according to a fiscal note provided by the Department of Revenue. That fiscal note stated that if HB 2288 were to be enacted, the Department would not issue new exemption certificates to the approximately 10,000 entities who have received the most recently printed version (November, 2004). The Department instead would change an on-line version of the document and request that the tax-exempt entities access the revised version from the website.

*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>