

REVISED
SESSION OF 2006

SUPPLEMENTAL NOTE ON SENATE BILL NO. 585

As Amended by Senate Committee of the Whole

Brief*

SB 585, as amended, would provide a sales tax exemption for purchases of property and services by TLC for Children and Families, Inc.; Catholic Charities; or Youthville (charitable family providers) used for the purpose of providing emergency shelter and treatment for abused and neglected children as well as meeting additional critical needs for children, juveniles and family. An additional exemption would be extended to all sales by or on behalf of charitable family providers for such purpose. Finally, a third exemption would apply to certain purchases of property and services made by contractors for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services by charitable family providers.

Background

A representative of TLC appeared as a proponent.

The Senate Committee amended the bill to advance the effective date to publication in the Kansas Register.

The Senate Committee of the Whole amended the bill to clarify that the exemption also would apply to charitable family providers affiliated with Catholic Charities or Youthville.

The Department of Revenue indicated the original bill would be expected to reduce FY 2007 sales tax receipts by about \$0.160 million. The Senate Committee of the Whole amendment would be expected to reduce FY 2007 receipts by an additional \$0.590 million. (The total fiscal impact for FY 2007 would be \$0.750 million.)

*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>