

SESSION OF 2006

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2596**

As Recommended by House Committee on  
Taxation

**Brief\***

HB 2596 would require municipalities to levy and collect sales tax on green fees or similar fees charged for the use of municipal golf courses.

**Background**

Testifying in favor of the bill were State Representative Lee Tafanelli, representatives of a number of private golf courses, and a representative of the Kansas Golf Course Owners Association. Opponents included representatives of the City of Overland Park and the Johnson County Recreation Commission.

According to the fiscal note, HB 2596 would generate approximately \$1.0 million in state sales tax annually.

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\*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>