

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Madam Chairperson and Members of the Committee on Assessment and Taxation  
From: Office of Revisor of Statutes  
Date: February 2, 2023  
Subject: Senate Bill No. 60

**Summary**

Senate Bill No. 60 relates to retailers' sales tax and would provide a sales tax exemption for custom meat processing services.

The bill would amend K.S.A. 2022 Supp. 79-3606 to provide a retailers' sales tax exemption for "all sales of the services of slaughtering, butchering, custom cutting, dressing, processing and packaging of an animal for human consumption when the animal is delivered or furnished by a customer that owns the animal and such meat or poultry is for use or consumption by such customer."

The bill would take effect from and after its publication in the statute book.