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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. 53

Summary

Senate Bill No. 53 relates to retailers' sales tax and would exclude coupons from the sales or selling price for sales tax purposes.

The bill would amend K.S.A. 2022 Supp. 79-3602c to amend the definition of "sales or selling price" to exclude "coupons issued by a manufacturer, supplier or distributor of a product that entitle the purchaser to a reduction in sales price and allowed by the seller who is reimbursed by the manufacturer, supplier or distributor. When the seller accepts such coupons, only the amount paid by the purchaser is included in the sales price."

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