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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 20, 2023
Subject: Senate Bill No. 248

Summary

Senate Bill No. 248 would provide a sales tax exemption for sales of healthy food and repeal the state rate reduction for food and food ingredients beginning January 1, 2024.

Section 3 of the bill would amend K.S.A. 2022 Supp. 79-3606 to add a new subsection (pppp) that provides a sales tax exemption for all sales of healthy food for human consumption beginning January 1, 2024. Healthy food is defined in the bill to mean “fruits and vegetables, including fresh, canned, jarred, frozen and dried; meat, poultry and fish; eggs; milk, including whole, fat-reduced, nonfat, evaporated, dry, soy and almond; cheese; yogurt; tofu; infant formula; infant cereal; infant food fruits, vegetables and meats; juice; whole wheat or whole grain bread; corn or flour tortillas; pasta; brown rice, bulgur, oatmeal and whole grain barley; breakfast cereals; beans and nuts; and peanut butter.” The exemption would not apply to prepared food.

The bill would repeal K.S.A. 2022 Supp. 79-3603d, the statute that provides the reduction in the state rate of sales tax on sales of food and food ingredients, and amend other statutes to discontinue other food and food ingredients state rate related provisions and references to K.S.A. 2022 Supp. 79-3603d.

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The bill would also amend K.S.A. 2022 Supp. 79-3603, 79-3620, 79-3703 and 79-3710 to continue the distribution of state sales and compensating use tax revenue to the state highway fund at the current percentage of 17% and to remove the scheduled future increase.

The bill would take effect from and after January 1, 2024, and its publication in the statute book.