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

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300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

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**MEMORANDUM**

To: Members of the House Committee on Taxation  
From: Office of Revisor of Statutes  
Date: March 12, 2025  
Subject: Senate Bill No. 33 (Substitute for Senate Bill)

**Summary**

Senate Bill No. 33 excludes currently exempt sales of custom meat processing services (K.S.A. 79-3606(rrrr)) from the requirements that sellers be required to obtain or provide an exemption certificate. The seller of the service shall be relieved of liability if the seller believes the service qualifies for the exemption. Any purchaser improperly claiming the exemption would remain liable for the nonpayment of tax.