

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

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**MEMORANDUM**

To: Senate Committee on Assessment and Taxation  
From: Office of Revisor of Statutes  
Date: January 23, 2025  
Subject: Senate Bill No. 33

**Summary**

Senate Bill No. 33 relates to sales taxation and would exclude certain custom meat processing services from services subject to sales tax.

Currently, K.S.A. 2024 Supp. 79-3603 imposes the retailers' sales tax on the gross receipts from the sales of tangible personal property and certain services, and subsection (q) imposes the sales tax on the gross receipts received for the service of repairing, servicing, altering or maintaining tangible personal property which when such services are rendered is not being held for sale in the regular course of business, and whether or not any tangible personal property is transferred in connection therewith.

The bill would amend K.S.A. 2024 Supp. 79-3603(q) to provide an exclusion that provides that such tax shall not be imposed upon 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.