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MEMORANDUM

To: Senate Committee on Assessment and Taxation

From: Office of Revisor of Statutes

Date: February 13, 2025

Subject: Senate Bill No. 210, As Introduced

Summary

Senate Bill No. 210 provides a sales tax exemption for certain purchases and sales by the Johnson County Christmas Bureau Association.

The bill would amend K.S.A. 2024 Supp. 79-3606 to provide a retailers' sales tax exemption for all sales of tangible personal property and services purchased by or on behalf of the Johnson County Christmas Bureau Association for the purpose of providing food, clothing, cleaning supplies, personal care items and other necessities of life to those in need and desiring assistance and all sales of tangible personal property by or on behalf of such organization.

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