

January 22, 2025

The Honorable Caryn Tyson, Chairperson
Senate Committee on Assessment and Taxation
300 SW 10th Avenue, Room 548-S
Topeka, Kansas 66612

Dear Senator Tyson:

SUBJECT: Fiscal Note for SB 33 by Senate Committee on Assessment and Taxation

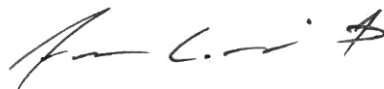
In accordance with KSA 75-3715a, the following fiscal note concerning SB 33 is respectfully submitted to your committee.

SB 33 would exclude from sales tax the services of slaughtering, butchering, custom cutting, dressing, processing, and packaging of an animal for human consumption when the animal is owned by and intended for consumption by the owner. The sales tax exclusion would go into effect on July 1, 2025.

The Department of Revenue indicates that there is an existing sales tax exemption for the services outlined in the bill. The bill would establish a sales tax exclusion for these services in addition to the existing exemption. The Department estimates that enactment of the bill would increase State General Fund expenditures by \$670 to revise forms and publications. Any fiscal effect associated with SB 33 is not reflected in *The FY 2026 Governor's Budget Report*.

The Kansas Association of Counties and the League of Kansas Municipalities indicate that the bill would have an unknown fiscal effect on local governments.

Sincerely,



Adam C. Proffitt
Director of the Budget

cc: Lynn Robinson, Department of Revenue
Brendan Yorkey, Department of Transportation
Jay Hall, Kansas Association of Counties
Wendi Stark, League of Kansas Municipalities