

February 20, 2012

The Honorable Les Donovan, Chairperson
Senate Committee on Assessment and Taxation
Statehouse, Room 123-E
Topeka, Kansas 66612

Dear Senator Donovan:

SUBJECT: Fiscal Note for SB 402 by Senate Committee on Assessment and Taxation

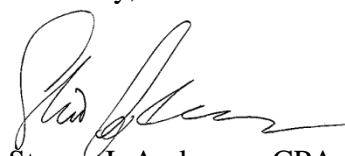
In accordance with KSA 75-3715a, the following fiscal note concerning SB 402 is respectfully submitted to your committee.

SB 402 would provide a sales tax exemption for Live Free Ministries, Inc. The bill would exempt all sales taxes from the sale of property from concession machines operated or serviced by Live Free Ministries, Inc. that are used to provide housing and a structured environment for persons with an addictive background.

Estimated State Fiscal Effect				
	FY 2012 SGF	FY 2012 All Funds	FY 2013 SGF	FY 2013 All Funds
Revenue	--	--	Confidential	Confidential
Expenditure	--	--	\$525	\$525
FTE Pos.	--	--	--	--

The Department of Revenue indicates that it is unable to release confidential taxpayer information and therefore is unable to provide an estimate of the bill's fiscal effect on state revenues. The Department indicates the bill would require \$525 from the State General Fund for administrative costs to implement the bill and to revise sales tax publications. Any fiscal effect associated with SB 402 is not reflected in *The FY 2013 Governor's Budget Report*.

Sincerely,



Steven J. Anderson, CPA, MBA
Director of the Budget

cc: Steve Neske, Revenue