

SESSION OF 2011

SUPPLEMENTAL NOTE ON SENATE BILL NO. 193

As Amended by Senate Committee on
Assessment and Taxation

Brief*

SB 193, as amended, would stipulate that no claims could be allowed under the food sales tax refund program unless applicants provide valid Social Security numbers issued by the Social Security Administration for all claimants, household members, and dependent children, as well as a clear statement as to which of the three qualifying demographic criteria claimants are seeking to utilize (age 55 and above, dependent children below age 18, or disability).

Background

Senator Love appeared as a proponent, noting the staff from the Department of Revenue had indicated that current law provides no effective methodology for verifying the appropriate number of dependents claimed as household members for purposes of the food sales tax refund program.

The Senate Committee amendment is technical.

The fiscal note indicated that the bill would be expected to reduce claims under the program and increase SGF receipts in FY 2012 by \$2.392 million, and that the Department of Revenue would be expected to incur \$42,690 in additional administrative costs.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>