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

300 SW TENTH AVENUE ▪ SUITE 24-E ▪ TOPEKA, KS 66612 ▪ (785) 296-2321

MEMORANDUM

To:	Chairman Brunk Members of the House Committee on Federal and State Affairs
From:	Jason B. Long, Senior Assistant Revisor
Date:	February 6, 2015
Subject:	HB 2087 – Questions concerning the bill

House Bill No. 2087 proposes to add the term "taxation" to the list of types of local government regulation that are generally prohibited under K.S.A. 12-16,124(a). Based on a plain reading of the text of HB 2087, this prohibition on "taxation" would prohibit cities and counties from adopting any ordinance or resolution that would impose a tax on firearms or ammunition, or enforcing any ordinance or resolution that would impose a tax on firearms or ammunition. While K.S.A. 12-16,124 contains three exceptions to the general prohibition against local regulation, these exceptions pertain to city and county employees, carrying concealed handguns in public buildings, and actions by law enforcement. The bill contains no qualifications or conditions with respect the prohibition on taxation of firearms or ammunitions.

As the bill now reads, it is arguable that the taxation prohibition would prohibit cities and counties from collecting any local retailers' sales tax imposed by a city or county pursuant to K.S.A. 12-189 on sales of firearms and ammunition. If the intent of the Committee is to preserve the ability of cities and counties to levy and collect a local retailers' sales tax on the sales of firearms and ammunition, then an additional exception may need to be amended to the bill in subsection (c) to allow cities and counties to levy and collect a sales tax pursuant to K.S.A. 12-189.