## State of Kansas House of Representatibes

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Ron Highland, DVM, PhD Representative, 51st District Committee Assignments
Chair: Education
Appropriations
Taxation

February 16, 2016

Mr. Chairman and members of the House Tax Committee

Ref: HB 2603 – An act concerning compensating use tax; relating to remittance, income tax return form and instructions.

The internet sales tax issue has been, and is, discussed at every town hall event I attend. Small businesses are closing because they cannot complete. I've heard stories of patrons who go into a shop, find the article they want, write down the model number, and then leave to go home and order the item via the internet.

It is a question of fairness for me and others. We all owe the taxes prescribed by law. But a flawed system allows people to ignore or conveniently forget to pay. This bill, HB 2603, is fair and compels everyone to pay their compensating use tax. The tax form would give the taxpayer the option of declaring no internet purchases, itemizing their purchases, or paying an established tax based on income

Thank you for your time and consideration.

Ronald Z. Highland, D.V.M. Ph.D.

Respectively submitted,

Ronald L. Highland, DVM, PhD.

Representative, Kansas 51st District