

Senate Concurrent Resolution No. 1604

By Senators Holland, Faust-Goudeau, Francisco, Haley, Hawk, Hensley, Pettey,
Pilcher-Cook and Rogers

2-2

1 A PROPOSITION to amend article 11 of the constitution of the state of
2 Kansas by adding a new section thereto, concerning the sales and
3 compensating use taxation of food and food ingredients, rates.
4

5 *Be it resolved by the Legislature of the State of Kansas, two-thirds of*
6 *the members elected (or appointed) and qualified to the Senate and two-*
7 *thirds of the members elected (or appointed) and qualified to the House*
8 *of Representatives concurring therein:*

9 Section 1. The following proposition to amend the constitution of
10 the state of Kansas shall be submitted to the qualified electors of the state
11 for their approval or rejection: Article 11 of the constitution of the state of
12 Kansas is hereby amended by adding a new section to read as follows:

13 **"§ 14. Sales and Compensating Use Taxation of Food**
14 **and Food Ingredients; Rates.**

15 (a) Commencing July 1, 2019, and ending June 30, 2020,
16 the rate of sales and compensating use tax on food and food
17 ingredients shall be 4%.

18 (b) Commencing July 1, 2020, and thereafter, the rate of
19 sales and compensating use tax on food and food ingredients
20 shall be 2%."

21 Sec. 2. The following statement shall be printed on the ballot with
22 the amendment as a whole:

23 *"Explanatory statement.* The purpose of this amendment is to
24 phase down the rate of sales and compensating use taxation
25 of food and food ingredients to 2%.

26 "A vote for this proposition would provide the rates of sales and
27 compensating use taxation for food and food ingredients to
28 be as follows:

29 Commencing July 1, 2019, to June 30, 2020, at 4%; and

30 Commencing July 1, 2020, and thereafter, at 2%.

31 "A vote against this proposition would make no changes in
32 current law and continue the sales and compensating use
33 taxation of food and food ingredients at the same rate as
34 most other taxable items."

35 Sec. 3. This resolution, if approved by two-thirds of the members

1 elected (or appointed) and qualified to the Senate, and two-thirds of the
2 members elected (or appointed) and qualified to the House of
3 Representatives shall be entered on the journals, together with the yeas
4 and nays. The secretary of state shall cause this resolution to be published
5 as provided by law and shall cause the proposed amendment to be
6 submitted to the electors of the state at the general election in the year
7 2018 unless a special election is called at a sooner date by concurrent
8 resolution of the legislature, in which case it shall be submitted to the
9 electors of the state at the special election.