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MEMORANDUM

To: Madam Chair and Members of the Committee on Assessment and Taxation
From: Amelia Kovar-Donohue, Assistant Revisor
Date: February 20, 2019
Subject: Senate Bill No. 123

Summary

Senate Bill No. 123 establishes a sales tax exemption for kids need to eat, inc.

Section 1 amends K.S.A. 2018 Supp. 79-3606 adding a provision to provide a retailers' sales tax exemption for all sales of tangible personal property or services purchased by or on behalf of kids need to eat, inc., for the purpose of assisting communities with understanding and overcoming barriers to all children having daily access to nutritious food.

Section 3 provides that the act shall take effect from and after its publication in the statute book.