

**HOUSE BILL No. 2398**

By Committee on Taxation

3-13

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1 AN ACT concerning sales taxation; relating to exemptions; requirements  
2 of new exemptions.

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4 *Be it enacted by the Legislature of the State of Kansas:*

5 Section 1. (a) For any legislative enactment establishing an  
6 exemption from the Kansas retailers' sales tax on or after July 1, 2019,  
7 such enactment shall either: (1) Repeal an existing exemption with an  
8 equal or greater fiscal liability to the state; or (2) suspend an existing  
9 exemption with an equal or greater fiscal liability to the state for the  
10 duration of time that the enacted exemption is to remain in effect.

11 (b) The provisions of this section shall be a part of and supplemental  
12 to the Kansas retailers' sales tax act.

13 Sec. 2. This act shall take effect and be in force from and after its  
14 publication in the statute book.