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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 11, 2021

Subject: House Bill No. 2143

Summary

Current Kansas law provides an exemption from sales tax owed on manufacturers rebates on the sales of new motor vehicles. The exemption is slated to expire and commencing July 1, 2021, sales tax will be levied on the rebates.

House Bill No. 2143 will remove the expiration and the exemption would then be in effect in perpetuity.