

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: January 27, 2022

Subject: House Bill No. 2494

**Summary**

House Bill No. 2494 would provide a sales tax exemption for DCCCA, Inc. for the following items:

- (1) Purchases of tangible property and services made by DCCCA, Inc.;
- (2) sales made by DCCCA, Inc.; and
- (3) sales of tangible property and services purchased by a contractor for the purpose of rehabilitating, constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for DCCCA, Inc.