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**MEMORANDUM**

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 10, 2022

Subject: House Bill No. 2499

**Summary**

House Bill No. 2499 would provide a Kansas sales and compensating use tax refund of tax paid on sales of property used in video, internet access and telecommunications services.

**Subsection (a)** – Defines terms used throughout the bill.

**Subsection (b)** – Grants the refund for sales and compensating use tax paid on the sale of property that a provider used or consumed in the provision of:

- (1) Video service;
- (2) internet access service; or
- (3) telecommunications service

**Subsection (c)** – Limits the amount of refund allowed to either:

- (1) The amount paid by all retailers if the total amount is less than \$40,000,000; or
- (2) a pro rata share of \$40,000,000 based on the refund due out of the total refund claimed by all eligible providers.

**Subsection (d)** – Requires that refunds for the entire taxable year must be submitted between after January 1 and before Apr 1 in the following year. Any claims filed after April 1 would be deemed waived. The refund would only apply to the state sales tax and not any city or county sales tax.