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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 1, 2022

Subject: House Bill No. 2684

Summary

House Bill No. 2684 would provide a sales tax exemption for a not-for-profit corporation that is designated as an area agency on aging by the secretary for aging and disabilities services and is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code for the purpose of coordinating and providing seniors and those living with disabilities with services that promote person-centered care, including home-delivered meals, congregate meal settings, long-term case management, transportation, information, assistance and other preventative and intervention services to help service recipients remain in their homes and communities. The sales tax exemption would be for the following items:

- (1) Purchases of tangible property and services made by an area agency on aging;
- (2) sales made by an area agency on aging; 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 an area agency on aging.