



**Travel Industry  
Association of Kansas**

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Wednesday, February 3, 2021

## **SB 50**

### **Before the Senate Assessment and Taxation Committee Natalie Bright, Travel Industry Association of Kansas**

Chairman Tyson and members of the Committee;

The Travel Industry Association of Kansas (TIAK), the state trade association for the tourism industry in Kansas, supports SB 50. We support tax policies that are fair and equitable to all taxpayers. Our members support addressing the inequities that exist in the collection of internet sales tax and support seeking tax policy that levels the tax collection "playing field" for the brick and mortar taxpayers residing in Kansas. TIAK supports SB 50 because it will require marketplace facilitators, who often avoid collecting those taxes when selling to Kansas consumers, to collect and remit sales, use and transient guest taxes back to Kansas.

We do have one amendment to clarify the bill. To prevent confusion regarding tax collection requirements, we request references to "lodging establishment" in lines 28-35 be changed to "hotel".

TIAK supports the above amendment, and passage of SB 50, to assure the responsibility of tax collection will fairly be on all retailers selling in Kansas.

Thank you for your time and I will be happy to answer any questions at the appropriate time.