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MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: March 17, 2021
Subject: House Bill No. 2143

Summary

House Bill No. 2143 relates to retailers' sales tax and would remove the sunset of the exclusion of certain cash rebates by a motor vehicle manufacturer from the sales or selling price.

Currently, the definition of "sales or selling price" excludes, commencing on July 1, 2018, and ending on June 30, 2021, cash rebates granted by a manufacturer to a purchaser or lessee of a new motor vehicle if paid directly to the retailer as a result of the original sale. The bill would amend K.S.A. 79-3602(11)(3)(E) to remove the provision that ends the exclusion on June 30, 2021, thereby allowing the exclusion to continue. See page 8.

The bill would take effect from and after its publication in the statute book.

The bill passed the House on March 4, 2021, on a vote of 119-4.