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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 20, 2024

Subject: House Bill No. 2794

Summary

House Bill No. 2794 would provide a sales tax exemption for all sales of tangible personal property or services purchased by an animal shelter licensed under the Kansas pet animal act and is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code or purchased by a rescue network manager on behalf of a not-for-profit organization that is a rescue network licensed under the Kansas pet animal act and is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of furthering such organization's mission, including, but not limited to, feeding, housing and providing veterinary and other care to homeless and abandoned pets, finding homes for abandoned pets, offering spay and neuter clinics, educational programs and other measures to address pet overpopulation in Kansas.

The bill would also provide an exemption for all sales of property, including, but not limited to, tangible personal property and entry or participation fees or charges, by or on behalf of such animal shelter or by a rescue network manager on behalf of such rescue network for such purpose.

Lastly, the bill would provide an exemption for all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for an animal shelter that would be exempt from taxation under the provisions of this section if purchased directly by such animal shelter.