

KANSAS OFFICE of  
**REVISOR of STATUTES**

LEGISLATURE of THE STATE of KANSAS

*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Madam Chairperson and Members of the Committee on Assessment and Taxation

From: Office of Revisor of Statutes

Date: January 19, 2023

Subject: Senate Bill No. 4

**Summary**

Senate Bill No. 4 would provide a sales tax exemption for the construction or repair of buildings used for human habitation by the Kansas state school for the blind and the Kansas state school for the deaf.

Currently, K.S.A. 2022 Supp. 79-3606(c) generally provides a retailers' sales tax exemption for sales of tangible personal property or services purchased directly by educational institutions and used for school programs and activities or in the erection, repair or enlargement of buildings to be used for such purposes. The exemption does not apply to the erection, construction, repair, enlargement or equipment of buildings used primarily for human habitation, except with respect to two entities listed.

The bill would amend K.S.A. 2022 Supp. 79-3606(c) to allow the sales tax exemption to apply to the erection, construction, repair, enlargement or equipment of buildings used primarily for human habitation by the Kansas state school for the blind and the Kansas state school for the deaf.

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