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REVISOR of STATUTES

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MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: February 16, 2023
Subject: Senate Bill No. 168

Summary

Senate Bill No. 168 relates to city and countywide sales taxes and would authorize cities and counties to exempt sales of food and food ingredients from the local sales tax levied by such city or county.

The bill would amend K.S.A. 12-189a to provide that, on and after July 1, 2025, any city or county may exempt the sales of food and food ingredients that are taxed pursuant to K.S.A. 2022 Supp. 79-3603d from the sales tax levied by such city or county by the adoption of an ordinance or resolution authorizing the exemption.

The bill would require a certified copy of the ordinance or resolution to be submitted to the director of taxation within 30 days after adoption. The director would cause the exemption to be applied at the same time and manner as the retailers' sales tax after confirming all provisions of law applicable to the authorization were followed. Any repeal of an exemption would be accomplished in the same manner as the adoption of such exemption.

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