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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 21, 2023
Subject: House Bill No. 2106 As Amended by House Committee of the Whole

Summary

House Bill No. 2106 as amended by House Committee of the Whole would amend K.S.A. 2022 Supp. 79-3606 and provide a sales tax exemption for sales of:

- (1) equipment, machinery, software, ancillary components, appurtenances, accessories or other infrastructure purchased for use in the provision of communications services; and
- (2) services purchased by a provider of communications services that are used in the repair, maintenance or installation in such communications service.

The exemption would expire and have no effect on and after July 1, 2028.

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

The bill passed the House on March 9, 2023, on a vote of 108-13.