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300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 12, 2024

Subject: House Bill No. 2662

Summary

House Bill No. 2662 would provide a sales tax 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 a building that is operated by, or is intended to be operated by, the Kansas Fairgrounds Foundation, and located on the grounds of the Kansas State Fair.

The Kansas Fairgrounds Foundation would be eligible to apply for refunds for sales tax that would have been exempted under the bill had such sale occurred from May 19, 2023, until July 1, 2024, the effective date of this bill.